

EXHIBIT 63

(1) Today's date (1) 8.1.17
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) _____, 200____
through the Month Ending (5b) 8.1.17, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2016
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,285.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL #: _____

DATE KEYPUNCHED: _____

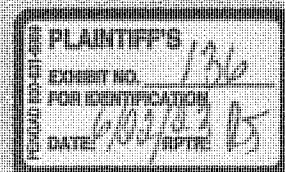
BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

Hold highlighted Items



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VOYNOW_024815

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5267

STAR TOYOTA
205-11 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3207

PROFESSIONAL SERVICES:

4,285.00

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 1, 2016 CLOSING OF THE
BOOKS, PREPARATION OF TAX
WORKPAPERS AND PREPARATION OF
FEDERAL, STATE AND CITY CORPORATE
TAX RETURNS.

Invoice Total

\$4,285.00

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VOYNOW_024816

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
Thursday, July 27, 2017
January 1, 1900 - July 27, 2017

5267 STAR TOYOTA			Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM	INTERIM	144	COMMUNICATE	11/07/16	Time:	155.00	0.50	0.00	77.50	
INTERIM	INTERIM	144	COMMUNICATE	11/11/16	Time:	155.00	0.80	0.00	124.00	
INTERIM SERVICES Totals							62.10	0.00	11,851.50	
RETAINER										
RETAINER		63	ACCOUNTIN	08/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	09/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	10/03/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	11/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	12/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	01/02/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	02/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	03/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	04/03/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	05/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	06/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	07/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER Totals							0.00	0.00	-12,000.00	
SPECIAL PROJECTS										
SPECIAL	SPECIAL	83	REVIEW	09/13/16	Time:	275.00	1.00	0.00	275.00	Comments: emails and try to figure out what we still need to finish up the boys returns
SPECIAL	SPECIAL	83	REVIEW	09/19/16	Time:	275.00	1.00	0.00	275.00	Comments: call with Mike to get info for personal taxes and discuss the valuation and wife new income
SPECIAL	SPECIAL	83	CLIENTMEET	12/27/16	Time:	275.00	2.00	0.00	550.00	Comments: go over tax planning memo and make calls to Mike to change the Mgmt fee and discuss SR deal and money
SPECIAL	SPECIAL	83	CLIENTMEET	01/06/17	Time:	275.00	2.00	0.00	550.00	Comments: calls with Mike K to go over the status with Vivian and how to handle the work to get it to the attorneys
SPECIAL	SPECIAL	83	CLIENTMEET	03/08/17	Time:	275.00	1.30	0.00	552.50	Comments: calls from Mike K to discuss the Vivian deal and year end work and the gas issues etc
SPECIAL	SPECIAL	83	CLIENTMEET	04/06/17	Time:	275.00	2.00	0.00	550.00	Comments: talk with Mike about

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VOYNOW_024818

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
 Thursday, July 27, 2017
 January 1, 1900 - July 27, 2017

5267	STAR TOYOTA	Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
SPECIAL	SPECIAL	83	CLIENTMEET	04/10/17	Time: 275.00	1.50	0.00	412.50		Comments: calls from Mike to discuss the issue with Vivian
SPECIAL	SPECIAL	83	CLIENTMEET	04/11/17	Time: 275.00	1.00	0.00	275.00		Comments: call from Mike to discuss the issue and now Debbie and how the money moved around
SPECIAL	SPECIAL	75	RESEARCH	04/13/17	Time: 250.00	1.00	0.00	250.00		Comments: Go over with KM, HW, RF
SPECIAL	SPECIAL	83	CLIENTMEET	04/17/17	Time: 275.00	2.00	0.00	550.00		Comments: various calls from Mike to discuss the theft issues
SPECIAL	SPECIAL	75	RESEARCH	04/18/17	Time: 250.00	1.00	0.00	250.00		Comments: Get ready for visit.
SPECIAL	SPECIAL	75	RESEARCH	04/20/17	Time: 250.00	1.00	0.00	250.00		Comments: Prepair for visit.
SPECIAL	SPECIAL	48	REVIEW	04/20/17	Time: 275.00	0.30	0.00	82.50		Comments: form 8886
SPECIAL	SPECIAL	118	FIELDWORK	04/21/17	Time: 210.00	4.00	0.00	840.00		Comments: 8886
SPECIAL	SPECIAL	83	CLIENTMEET	05/01/17	Time: 275.00	1.00	0.00	275.00		Comments: go over info requested by Mike year end entries
SPECIAL	SPECIAL	83	CLIENTMEET	05/02/17	Time: 275.00	0.50	0.00	137.50		Comments: calls from Mike
SPECIAL	SPECIAL	83	CLIENTMEET	05/04/17	Time: 275.00	3.00	0.00	825.00		Comments: discuss the issue in NY and call from Mike about Eddie and what to do with possible loss
SPECIAL	SPECIAL	83	CLIENTMEET	05/05/17	Time: 275.00	2.00	0.00	550.00		Comments: go over the issues at the dealership
SPECIAL	SPECIAL	83	CLIENTMEET	05/24/17	Time: 275.00	1.00	0.00	275.00		Comments: calls from Mike about the issues and Eddie
SPECIAL	SPECIAL	83	CLIENTMEET	06/02/17	Time: 275.00	1.20	0.00	330.00		Comments: calls from Mike and email to go over the Eddie deal and talk with Nick about the books condition at the dealership
SPECIAL	SPECIAL	136	FIELDWORK	06/07/17	Time: 160.00	13.00	0.00	2,080.00		
SPECIAL	SPECIAL	136	FIELDWORK	06/08/17	Time: 160.00	15.00	0.00	2,400.00		
SPECIAL	SPECIAL	83	CLIENTMEET	06/08/17	Time: 275.00	1.00	0.00	275.00		Comments: calls from Nick C and Bobby to discuss the status at Star dealership
SPECIAL	SPECIAL	136	FIELDWORK	06/19/17	Time: 160.00	12.00	0.00	2,520.00		Comments: CONTROLLER HELP
SPECIAL	SPECIAL	136	FIELDWORK	06/20/17	Time: 160.00	12.00	0.00	1,920.00		Comments: CONTROLLER HELP
SPECIAL	SPECIAL	83	CLIENTMEET	07/07/17	Time: 275.00	0.50	0.00	137.50		Comments: LOOK UP AN ENTITY FOR MIKE
SPECIAL	SPECIAL	136	FIELDWORK	07/24/17	Time: 160.00	0.70	0.00	112.00		Comments: PONT PHONE WITH JACKIE FOR BANK REC
SPECIAL PROJECTS Totals						84.00	0.00	16,704.50		
TAX SERVICES										
TAX	11205	132	VBWDELIVERY	05/13/16	Time: 50.00	0.20	0.00	10.00	Non-billable	Comments: mail 3115 cetified mail

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VOYNOW_024819

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
Thursday, July 27, 2017
January 1, 1900 - July 27, 2017

5267	STAR TOYOTA	Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	1120S	75	ACCOUNTIN	09/06/16	Time: 0.00	0.00	0.00	-3,580.00		
TAX	1120S	136	FIELDWORK	09/12/16	Time: 160.00	0.20	0.00	32.00		Comments: EST TAX PAYMENT
TAX	1120S	75	PREPARATION	09/21/16	Time: 250.00	0.50	0.00	125.00		Comments: Send info to Chris Verous from Chase bank.
TAX	1120S	142	FIELDWORK	10/19/16	Time: 160.00	10.00	0.00	1,600.00		
TAX	1120S	75	PREPARATION	12/27/16	Time: 250.00	1.00	0.00	250.00		Comments: Tax planning memo and calls with Debbie.
TAX	1120S	150	ACCOUNTIN	12/29/16	Time: 110.00	0.10	0.00	11.00		
TAX	1120S	48	INVENTORY	01/06/17	Time: 275.00	0.30	0.00	82.50		
TAX	1120S	48	INVENTORY	01/10/17	Time: 275.00	0.10	0.00	27.50		
TAX	1120S	75	FIELDWORK	01/25/17	Time: 250.00	10.00	0.00	2,500.00		Comments: Year end visit.
TAX	1120S	118	FIELDWORK	01/25/17	Time: 210.00	9.00	0.00	1,890.00		
TAX	1120S	83	REVIEW	01/25/17	Time: 275.00	8.00	0.00	2,200.00		Comments: go to dealership and do the year end work
TAX	1120S	75	FIELDWORK	01/26/17	Time: 250.00	10.00	0.00	2,500.00		Comments: year end visit
TAX	1120S	118	FIELDWORK	01/26/17	Time: 210.00	8.00	0.00	1,680.00		
TAX	1120S	75	FIELDWORK	01/27/17	Time: 250.00	7.00	0.00	1,750.00		Comments: Year end visit.
TAX	1120S	118	FIELDWORK	01/27/17	Time: 210.00	8.00	0.00	1,680.00		
TAX	1120S	144	TRIALBAL	02/04/17	Time: 155.00	2.00	0.00	310.00		*Biller: 10.48
TAX	1120S	83	ACCOUNTIN	02/06/17	Time: 0.00	0.00	0.00	-8,875.00		
TAX	1120S	150	ACCOUNTIN	02/13/17	Time: 110.00	1.50	0.00	165.00		Comments: Binding workpapers.
TAX	1120S	144	PREPARATION	02/13/17	Time: 155.00	5.90	0.00	914.50		*Biller: 11.15
TAX	1120S	144	TRIALBAL	02/13/17	Time: 155.00	1.30	0.00	201.50		
TAX	1120S	144	PREPARATION	02/14/17	Time: 155.00	4.00	0.00	620.00		
TAX	1120S	75	PREPARATION	02/23/17	Time: 250.00	1.00	0.00	250.00		Comments: extension
TAX	EXTENSION	144	ELFAUTHORIZ	02/25/17	Time: 155.00	0.40	0.00	62.00		*Biller: 10.00
TAX	EXTENSION	144	EFLETRANS	03/10/17	Time: 155.00	0.20	0.00	31.00		
TAX	1120S	75	PREPARATION	03/10/17	Time: 250.00	1.00	0.00	250.00		Comments: Extensions
TAX	1120S	75	PREPARATION	04/17/17	Time: 250.00	1.00	0.00	250.00		Comments: Go over 8886 info.
TAX	1120S	48	REVIEW	04/17/17	Time: 275.00	0.30	0.00	82.50		Comments: form 8886
TAX	1120S	75	PREPARATION	04/18/17	Time: 250.00	1.00	0.00	250.00		Comments: 8886 info
TAX	1120S	152	PREPARATION	04/20/17	Time: 110.00	0.70	0.00	77.00		

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VOYNOW_024820

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
Thursday, July 27, 2017
January 1, 1900 - July 27, 2017

5267	STAR TOYOTA		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	1120S	152	PREPARATION	04/24/17	Time:	110.00	0.40	0.00	44.00	Comments: form 8886
TAX	1120S	151	MATH	04/26/17	Time:	110.00	0.20	0.00	22.00	Comments: Checked 8886 forms
TAX	1120S	75	PREPARATION	04/27/17	Time:	250.00	2.00	0.00	500.00	Comments: 8886
TAX	1120S	152	PREPARATION	04/28/17	Time:	110.00	0.20	0.00	22.00	Comments: print out YE entries 2013-2015
TAX	1120S	144	CLEARREVIEW	04/28/17	Time:	155.00	1.50	0.00	232.50	
TAX	1120S	75	PREPARATION	05/19/17	Time:	250.00	2.50	0.00	625.00	Comments: Review job and return.
TAX	1120S	144	CLEARREVIEW	06/12/17	Time:	155.00	1.60	0.00	248.00	*Biller: 1.30
TAX	1120S	75	PREPARATION	07/12/17	Time:	250.00	0.50	0.00	125.00	Comments: t/r
TAX	1120S	56	PARTREV	07/19/17	Time:	275.00	1.00	0.00	275.00	
TAX	1120S	75	PREPARATION	07/20/17	Time:	250.00	0.50	0.00	125.00	Comments: T/R
TAX	1120S	75	PREPARATION	07/21/17	Time:	250.00	0.50	0.00	125.00	Comments: T/R
TAX	1120S	75	PREPARATION	07/26/17	Time:	250.00	0.50	0.00	125.00	Comments: T/R
TAX	1120S	151	MATH	07/26/17	Time:	110.00	2.00	0.00	220.00	
TAX	1120S	63	TYPEPROC	07/27/17	Time:	100.00	0.30	0.00	30.00	
TAX SERVICES Totals						106.40	0.00	10,065.00		
Client STAR TOYOTA Totals						252.50	0.00	26,621.00		

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VOYNOW_024821

(1) Today's date (1) 9-20-2017
 (2) Name of individual requesting this billing (2) RPS
 (3) Client Name (3) STAR TOYOTA
 (4) Client # / File # (4) 5267
 (5) This billing is for work done from Month Ending (5a) _____, 200
 through the Month Ending (5b) 9-20-2017, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Special Accounting Services as Requested:

as requested
 Interim visit to the dealership on July 10, 2017 to assist Jackie
 with bank reconciliations, get ready for month end financial
 statements, factory parts reconciliations, sales tax filings and
 help answer any questions the office staff has.

Accountants:

Bob Seiber 10hrs

David Kumor 10hrs

Amount Due 3,300.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P. _____

DATE BILLED: _____ W.I.P. TO TRANSFER: _____

BILLED THROUGH: _____ W.I.P. TO HOLD: _____

CLIENT # / FILE # _____ W.I.P. TO CLEAR: _____

CLIENT NAME: _____ WRITE UP / DOWN: _____

BILL # _____

DATE KEYPUNCHED: _____ BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024822

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA
205-11 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3311

PROFESSIONAL SERVICES:

3,300.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED RELATED TO
CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP AS
REQUESTED ON JULY 10, 2017 TO ASSIST
JACKIE WITH BANK RECONCILIATIONS, GET
READY FOR MONTH END FINANCIAL
STATEMENTS AND HELP ANSWER ANY
QUESTIONS THE OFFICE STAFF HAS.

ACCOUNTANTS
BOB SEIBEL 10 HOURS
DAVID KUMOR 10 HOURS

Invoice Total

\$3,300.00

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VOYNOW_024823

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA
205-11 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3311

PROFESSIONAL SERVICES:

3,300.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED: *Related to controllership functions:*

INTERIM VISIT TO THE DEALERSHIP AS
REQUESTED ON JULY 10, 2017 TO ASSIST
JACKIE WITH BANK RECONCILIATIONS, GET
READY FOR MONTH END FINANCIAL
STATEMENTS AND HELP ANSWER ANY
QUESTIONS THE OFFICE STAFF HAS.

ACCOUNTANTS

BOB SEIBEL 10 HOURS

DAVID KUMOR 10 HOURS

Invoice Total

\$3,300.00

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VOYNOW_024824

(1) Today's date (1) 9.20.2017
 (2) Name of Individual requesting this billing (2) RPS
 (3) Client Name (3) STAR TOYOTA
 (4) Client # / File # (4) 5267
 (5) This billing is for work done from Month Ending (5a) _____, 200
 through the Month Ending (5b) 9.20.2017, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Special Accounting Services as Requested:

AS requested
 Interim visit to the dealership on June 7 & 8, 2017 to assist Jackie
 with bank reconciliations, get ready for month end financial
 statements, factory parts reconciliations, sales tax filings and
 help answer any questions the office staff has. 6,600.00

Brought to Michael Kaufakis attention and Steve

Go over issues with money missing from Star Subaru daily deposit and

Accountants: Lodging 294.00

Bob Selbel 20hrs

David Kumar 20hrs

Amount Due 6,894.00

If this is a zero bill (to clear out W.I.P.): Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____ W.I.P. TO TRANSFER: _____

BILLED THROUGH CLIENT # / FILE # _____ W.I.P. TO HOLD: _____

CLIENT NAME: _____ W.I.P. TO CLEAR: _____

BILL # : _____ WRITE UP / DOWN: _____

DATE KEYPUNCHED: _____ BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024825

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA
205-11 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3313

PROFESSIONAL SERVICES:

6,600.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED RELATED TO
CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP AS
REQUESTED ON JUNE 7 AND 8, 2017 TO
ASSIST JACKIE WITH BANK
RECONCILIATIONS, GET READY FOR
MONTH END FINANCIAL STATEMENTS,
FACTORY PARTS RECONCILIATIONS, SALES
TAX FILINGS AND HELP ANSWER ANY
QUESTIONS THE OFFICE STAFF HAS.

294.00

LODGING

ACCOUNTANTS

BOB SEIBEL 20 HOURS
DAVID KUMOR 20 HOURS

Invoice Total

\$6,894.00

CONFIDENTIAL

VOYNOW_024826

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA
205-11 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3313

PROFESSIONAL SERVICES:

6,600.00

SPECIAL ACCOUNTING SERVICES AS

REQUESTED: *RELATED TO CONTROLLERSHIP FUNCTIONS*

INTERIM VISIT TO THE DEALERSHIP AS
REQUESTED ON JUNE 7 AND 8, 2017 TO

ASSIST JACKIE WITH BANK

RECONCILIATIONS, GET READY FOR

MONTH END FINANCIAL STATEMENTS,

FACTORY PARTS RECONCILIATIONS, SALES

TAX FILINGS AND HELP ANSWER ANY

QUESTIONS THE OFFICE STAFF HAS. ~~GO~~

~~OVER ISSUES WITH MONEY MISSING FROM~~

~~STAR SUBARU DAILY DEPOSIT AND~~

~~BROUGHT TO MICHAEL AND STEVE~~

~~KOUFAKIS ATTENTION.~~

294.00

LODGING

ACCOUNTANTS

BOB SEIBEL 20 HOURS

DAVID KUMOR 20 HOURS

Invoice Total

\$6,894.00

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VOYNOW_024827

(1) Today's date (1) 9.20.2017
 (2) Name of individual requesting this billing (2) RPS
 (3) Client Name (3) STAR TOYOTA
 (4) Client # / File # (4) 5257
 (5) This billing is for work done from Month Ending (5a) _____, 200
 through the Month Ending (5b) 9.20.2017, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Special Accounting Services as Requested: *as requested*
 Interim visit to the dealership on April 24 & 25, 2017 to assist Jackie
 with bank reconciliations, get ready for month end financial
 statements, factory parts reconciliations, sales tax filings and
 help answer any questions the office staff has. 6,600.00
 Accountants Lodging 235.00
 Bob Seibel 20hrs
 Tim Kravets 20hrs
 Amount Due 6,835.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.
 TOTAL W.I.P.: _____
 DATE BILLED: _____ W.I.P. TO TRANSFER: _____
 BILLED THROUGH _____ W.I.P. TO HOLD: _____
 CLIENT # / FILE # _____ W.I.P. TO CLEAR: _____
 CLIENT NAME: _____ WRITE UP / DOWN: _____
 BILL # _____
 DATE KEYPUNCHED: _____ BILL
 TOTAL AMOUNT BILLABLE: _____
 LESS RETAINERS AND OR PROGRESS BILLING: _____
 AMOUNT OF BILL: _____

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VOYNOW_024828

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VOYNOW_024829

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA
205-11 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3308

PROFESSIONAL SERVICES:

6,600.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED RELATED TO
CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP AS
REQUESTED ON APRIL 24 AND 25, 2017 TO
ASSIST JACKIE WITH BANK
RECONCILIATIONS, GET READY FOR
MONTH END FINANCIAL STATEMENTS,
FACTORY PARTS RECONCILIATIONS,
SALES TAX FILINGS AND HELP ANSWER
ANY QUESTIONS THE OFFICE STAFF HAS

235.00

LODGING

ACCOUNTANTS

BOB SEIBEL 20 HOURS
TIM KRAVETS 20 HOURS

Invoice Total

\$6,835.00

CONFIDENTIAL

VOYNOW_024830

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA
205-11 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3308

PROFESSIONAL SERVICES:

6,600.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED: *Related to controllership functions:*

INTERIM VISIT TO THE DEALERSHIP AS
REQUESTED ON APRIL 24 AND 25, 2017 TO
ASSIST JACKIE WITH BANK
RECONCILIATIONS, GET READY FOR
MONTH END FINANCIAL STATEMENTS,
FACTORY PARTS RECONCILIATIONS,
SALES TAX FILINGS AND HELP ANSWER
ANY QUESTIONS THE OFFICE STAFF HAS

235.00

LODGING

ACCOUNTANTS

BOB SEIBEL 20 HOURS
TIM KRAVETS 20 HOURS

Invoice Total

\$6,835.00

CONFIDENTIAL

VOYNOW_024831

(1) Today's date	(1) 8.1.2017
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 5267
(5) This billing is for work done from Month Ending	(5a) 200
through the Month Ending	(5b) 8.1.2017 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation and filing of Internal Revenue Service forms 8886, for tax years 2013 - 2016 required by Internal Revenue notice 2016-66 for the companies participation in Reinsurance activities with, and premium remittances into, Star Reinsurance Company LTD for extended warranty and other aftersale products allowed under IRS Technical Advice Memorandum 200453012. As well as the gathering of information required to complete the required forms.

Amount Due 2,425.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)	W.I.P.
DATE BILLED:	TOTAL W.I.P.:
BILLED THROUGH CLIENT # / FILE #	W.I.P. TO TRANSFER:
CLIENT NAME:	W.I.P. TO HOLD:
BILL # :	W.I.P. TO CLEAR:
DATE KEYPUNCHED:	WRITE UP /(DOWN):
	BILL
	TOTAL AMOUNT BILLABLE:
	LESS RETAINERS AND OR PROGRESS BILLING:
	AMOUNT OF BILL:

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevoze, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5267

STAR TOYOTA
205-11 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3198

PROFESSIONAL SERVICES:

2,425.00

PREPARATION AND FILING OF INTERNAL
REVENUE SERVICE FORMS 8886, FOR TAX
YEARS 2013-2016 REQUIRED BY INTERNAL
REVENUE NOTICE 2016-66 FOR THE
COMPANIES PARTICIPATION IN
REINSURANCE ACTIVITIES WITH, AND
PREMIUM REMITTANCES INTO, STAR
REINSURANCE COMPANY LTD FOR
EXTENDED WARRANTY AND OTHER
AFTERSALE PRODUCTS ALLOWED UNDER
IRS TECHNICAL ADVICE MEMORANDUM
200453012. AS WELL AS THE GATHERING
OF INFORMATION REQUIRED TO
COMPLETE THE REQUIRED FORMS.

Invoice Total

\$2,425.00

CONFIDENTIAL

VOYNOW_024833

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

02/06/2017

Client: 5267

STAR TOYOTA
ATTN: DEBBIE T
205-11 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 2372

PROFESSIONAL SERVICES:

8,875.00

PROGRESS BILLING FOR WORK
COMPLETED ON THE DECEMBER 31, 2016
CLOSING OF THE BOOKS AND
PREPARATION OF CORPORATE TAX
RETURNS.

Invoice Total

\$8,875.00

CONFIDENTIAL

VOYNOW_024834

(1) Today's date (1) 9.2.16
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) _____, 200____
through the Month Ending (5b) 9.2.16, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,580.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP ((DOWN): _____

BILL # : _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

Mike K. 1040

CONFIDENTIAL

VOYNOW_024835

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/06/2016

Client: 5267

STAR TOYOTA
ATTN: VIVIAN K
205-11 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 1187

PROFESSIONAL SERVICES:

3,580.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED

Invoice Total

\$3,580.00

CONFIDENTIAL

VOYNOW_024836

(1) Today's date	(1) 9.2.16
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 5267
(5) This billing is for work done from Month Ending	(5a) 200
through the Month Ending	(5b) 9.2.16 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2015
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,185.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL #:

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024837

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/06/2016

Client: 5267

STAR TOYOTA
ATTN: VIVIAN K
205-11 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 1196

PROFESSIONAL SERVICES:

4,185.00

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2015 CLOSING OF THE
BOOKS, PREPARATION OF TAX
WORKPAPERS AND PREPARATION OF
FEDERAL, STATE AND CITY CORPORATE
TAX RETURNS.

Invoice Total

\$4,185.00

CONFIDENTIAL

VOYNOW_024838

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5267 STAR TOYOTA

STAR TOYOTA

Office: MAIN

Partner: 83

Manager: 75

Associate:

ATTN: VIVIAN K

205-11 NORTHERN BLVD

BAYSIDE, NY 11361

Phone (Business):

E-mail:

Aging WIP & A/R

Last Invoice & Receipt

	08/30/2016	07/31/2016	06/30/2016	05/31/2016	04/30/2016+	Total		Date	Amount
WIP	(1,000.00)	(1,000.00)	4,307.50	971.00	(8,067.50)	(4,789.00)	Last Invoice	08/01/16	1,000.00
A/R	0.00	0.00	0.00	0.00	0.00	0.00	Last Receipt	08/11/16	(1,000.00)

* Billing Instructions:

5267	STAR TOYOTA		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM SERVICES										
INTERIM	INTERIM	75	ENGLANNING	06/27/16	Time:	225.00	1.00	0.00	225.00	Comments: Prepair for visit.
INTERIM	INTERIM	144	FIELDWORK	06/28/16	Time:	150.00	5.50	0.00	825.00	
INTERIM	INTERIM	75	FIELDWORK	06/28/16	Time:	225.00	7.00	0.00	1,575.00	Comments: Interim visit
INTERIM	INTERIM	75	FIELDWORK	06/29/16	Time:	225.00	7.00	0.00	1,575.00	Comments: Interim visit
INTERIM	INTERIM	83	CLIENTMEET	06/29/16	Time:	275.00	2.50	0.00	687.50	Comments: go to oNY and do an interim visit
INTERIM	INTERIM	144	FIELDWORK	06/30/16	Time:	150.00	0.30	0.00	45.00	
INTERIM SERVICES Totals							23.30	0.00	4,932.50	
RETAINER										
RETAINER		63	ACCOUNTIN	02/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	03/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	04/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	05/02/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	06/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	07/01/16	Time:	0.00	0.00	0.00	-1,000.00	

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VOYNOW_024839

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5267	STAR TOYOTA		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
RETAINER		63	ACCOUNTIN	08/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER Totals						0.00	0.00	-7,000.00		
SPECIAL PROJECTS										
SPECIAL	SPECIAL	83	CLIENTMEET	03/15/16	Time:	275.00	0.80	0.00	220.00	Comments: call from Debbie and Vivian to go over the money that is to be paid to Steve per Mike at year end tax work Comments: calls from Mike to go over the father in law estate and then discuss the Hyundai write doe for used cars and how to handle it on the R&R system Comments: calls from Mike to go over info Todd and appraisal
SPECIAL	SPECIAL	83	CLIENTMEET	03/16/16	Time:	275.00	1.50	0.00	412.50	
SPECIAL	SPECIAL	83	CLIENTMEET	05/27/16	Time:	275.00	1.00	0.00	275.00	
SPECIAL PROJECTS Totals						3.30	0.00	907.50		
TAX SERVICES										
TAX	1120S	83	REVIEW	02/03/16	Time:	275.00	1.00	0.00	275.00	Comments: go over the Lifo issue with the Star dealerships
TAX	1120S	144	FIELDWORK	02/26/16	Time:	150.00	2.20	0.00	330.00	
TAX	1120S	144	PREPARATION	02/29/16	Time:	150.00	3.50	0.00	525.00	*Biller: 9.30
TAX	1120S	75	PREPARATION	02/29/16	Time:	225.00	1.00	0.00	225.00	Comments: Review tax return and extension #'s
TAX	1120S	144	PREPARATION	03/01/16	Time:	150.00	0.50	0.00	75.00	
TAX	1120S	144	PREPARATION	03/02/16	Time:	150.00	0.80	0.00	120.00	
TAX	1120S	144	PREPARATION	03/03/16	Time:	150.00	0.10	0.00	15.00	
TAX	1120S	75	PREPARATION	03/03/16	Time:	225.00	0.50	0.00	112.50	Comments: Extension
TAX	1120S	63	PROGRESS	03/04/16	Time:	0.00	0.00	0.00	-0,850.00	
TAX	EXTENSION	75	PREPARATION	03/07/16	Time:	225.00	0.50	0.00	112.50	Comments: extension
TAX	1120S	83	CLIENTMEET	03/10/16	Time:	275.00	1.00	0.00	275.00	Comments: go over the info needed for the car fax issue and look for info to send to them
TAX	EXTENSION	144	ELFAUTHORIZ	03/11/16	Time:	150.00	0.30	0.00	45.00	*Biller: 1.24
TAX	EXTENSION	75	PREPARATION	03/11/16	Time:	225.00	0.50	0.00	112.50	Comments: extensions
TAX	1120S	83	CLIENTMEET	03/28/16	Time:	275.00	0.50	0.00	137.50	Comments: call from Mike to go over the realty of the property and see what to do with the estate property and the father in laws situation

CONFIDENTIAL

VOYNOW_024840

Voy Now, Bayard, Whyte and Company, LLP

Billing Worksheet
Tuesday, August 30, 2016
January 1, 1900 - August 30, 2016

5267	STAR TOYOTA	Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	1120S	83	CLIENTMEET	04/05/16	Time: 275.00	1.10	0.00	302.50		Comments: calls from Mike and Vivian to go over their rent at Koufakis realty and income tiems with Mike
TAX	1120S	75	PREPARATION	04/25/16	Time: 225.00	1.00	0.00	225.00		Comments: Call Anna to get info for Metro tax.
TAX	1120S	144	PREPARATION	04/26/16	Time: 0.00	0.00	0.00	0.00		*Biller: 9.18
TAX	1120S	75	PREPARATION	04/28/16	Time: 225.00	0.50	0.00	112.50		Comments: Info
TAX	1120S	144	PREPARATION	04/29/16	Time: 150.00	1.00	0.00	150.00		*Biller: 11.06
TAX	1120S	75	PREPARATION	05/02/16	Time: 225.00	1.50	0.00	337.50		Comments: tax returns
TAX	1120S	83	TRIALBAL	05/06/16	Time: 275.00	2.00	0.00	550.00		Comments: go over work papers and the return
TAX	1120S	146	MATH	05/12/16	Time: 110.00	2.10	0.00	231.00		
TAX	1120S	132	TYPEPROC	05/13/16	Time: 50.00	0.30	0.00	15.00		
TAX	1120S	132	VBWDELIVERY	05/13/16	Time: 50.00	0.20	0.00	10.00	Non-billable	Comments: mail 3115 cetified mail
TAX	1120S	75	PREPARATION	05/13/16	Time: 225.00	1.50	0.00	337.50		Comments: tax returns
TAX	1120S	75	PREPARATION	05/23/16	Time: 225.00	1.00	0.00	225.00		Comments: Send out
TAX	1120S	144	ELFAUTHORIZ	06/02/16	Time: 150.00	0.20	0.00	30.00		*Biller: 11.06
TAX	1120S	75	PREPARATION	06/06/16	Time: 225.00	1.00	0.00	225.00		Comments: 2Q est call Vivian and check numbers.
TAX	1120S	144	PREPARATION	06/07/16	Time: 150.00	0.80	0.00	120.00		
TAX SERVICES Totals						26.60	0.00	-3,619.00		
Client STAR TOYOTA Totals						53.20	0.00	-4,779.00		

CONFIDENTIAL

VOYNOW_024841

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56					VIVIAN 718-279-1800				
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
SEP-15	15,980	-2,218	0	0	SEP-14	8,480	-3,565	0	0
OCT-15	1,000	0	0	1,000	OCT-14	1,000	0	0	5,540
NOV-15	1,000	0	0	12,510	NOV-14	1,000	0	0	4,940
DEC-15	1,000	0	0	1,000	DEC-14	1,000	0	0	1,000
JAN-16	1,000	0	0	5,470	JAN-15	1,000	0	0	1,000
FEB-16	1,000	0	0	1,000	FEB-15	10,250	0	0	1,000
MAR-16	9,850	0	0	1,000	MAR-15	1,000	0	0	10,250
APR-16	1,000	0	0	9,850	APR-15	1,000	0	0	1,000
MAY-16	1,000	0	0	1,000	MAY-15	1,000	0	0	1,000
JUN-16	1,000	0	0	1,000	JUN-15	1,000	0	0	1,000
JUL-16	1,000	0	0	1,000	JUL-15	1,000	0	0	1,000
AUG-16	1,000	0	0	1,000	AUG-15	1,000	0	0	1,000
TOTAL	35,830	-2,218	0	35,830	TOTAL	28,730	-3,565	0	28,730
YTD	16,850	0	0	21,320	PYTD	17,250	0	0	17,250

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	4,353.00	-647.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	41.60	-41.60	0.00%	BILLED	11/01/16	1,000.00	PRG
DOLLARS	0.00	9,125.50	-9,125.50	0.00%	PAYMENT	08/11/16	1,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
19,203.00	0.00	0.00	-19,850.00	-647.00	0.00	0.00	-647.00
95.90							

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -647.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID

5267 /

PAGE: 39

CONFIDENTIAL

VOYNOW_024842

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	95.80	19,198.00	19,198.00
PERSONAL TAX RETURN SERVICES	0.10	5.00	19,203.00
SYSTEM GENERATED FEES	0.00	-19,850.00	-647.00
** TOTAL	95.90	-647.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
132 DOROTHEA BURCH	0.00	-19,850.00	-19,850.00
144 PHILLIP L. SALEMNO JR	0.40	20.00	-19,830.00
148 CODY MCCABE	2.20	308.00	-19,522.00
48 Kenneth Mann	14.90	1,117.50	-18,404.50
75 Bob Seibel	0.10	27.50	-18,377.00
83 Randall Franzen	58.50	12,285.00	-6,092.00
	19.80	5,445.00	-647.00
** TOTAL	95.90	-647.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	5.00
10/31/15	5.80	400.00	405.00
11/30/15	47.00	7,567.50	7,972.50
12/31/15	1.40	-895.00	7,077.50
01/31/16	41.60	8,125.50	15,203.00
02/29/16	0.00	-1,000.00	14,203.00
03/31/16	0.00	-9,850.00	4,353.00
04/30/16	0.00	-1,000.00	3,353.00
05/31/16	0.00	-1,000.00	2,353.00
06/30/16	0.00	-1,000.00	1,353.00
07/31/16	0.00	-1,000.00	353.00
08/31/16	0.00	-1,000.00	-647.00
** TOTAL	95.90	-647.00	

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/16	12/29/15	5 21	DOROTHEA BURCH fax info	132 50	0.30	15.00	118548	B H T:
		132	DOROTHEA BURCH		0.30	15.00		
01/31/16	01/04/16	5 21	Kenneth Mann LIFO F/S	48 275	0.10	27.50	122371	B H T:
		48	Kenneth Mann		0.10	27.50		
			BUSTAX LIFO Computations		0.40	42.50		
11/30/15	11/24/15	5 68	CODY MCCABE TAX PLANNING	148 75	6.50	487.50	114430	B H T:
11/30/15	11/25/15	5 68	CODY MCCABE TAX PLANNING	148 75	7.00	525.00	114431	B H T:
12/31/15	12/01/15	5 68	CODY MCCABE ORGANIZING AND PUTTING TOGETHER TAX PLANNING PACKETS	148 75	0.50	37.50	115579	B H T:
12/31/15	12/07/15	5 68	CODY MCCABE Organizing the report generator reports from tax planning	148 75	0.90	67.50	117688	B H T:
		148	CODY MCCABE		14.90	1,117.50		
11/30/15	11/23/15	5 68	Bob Seibel tax planning visit	75 210	9.00	1,890.00	116309	B H T:
11/30/15	11/24/15	5 68	Bob Seibel tax planning visit.	75 210	9.00	1,890.00	116310	B H T:
11/30/15	11/25/15	5 68	Bob Seibel tax planning visit.	75 210	7.00	1,470.00	116311	B H T:
		75	Bob Seibel		25.00	5,250.00		
10/31/15	10/23/15	5 68	Randall Franzen calls to get get tax planning set up	83 275	0.80	220.00	109747	B H T:
11/30/15	11/24/15	5 68	Randall Franzen go to dealership to the year end planning	83 275	8.00	2,200.00	116942	B H T:
		83	Randall Franzen		8.80	2,420.00		
			BUSTAX Tax Planning		48.70	8,787.50		
10/31/15	10/06/15	5 69	Bob Seibel	75 210	1.00	210.00	109601	B H T:
10/31/15	10/08/15	5 69	Bob Seibel	75 210	1.00	210.00	109608	B H T:
10/31/15	10/21/15	5 69	Bob Seibel	75 210	1.00	210.00	109721	B H T:
11/30/15	11/05/15	5 69	Bob Seibel Profit tie in for bank.	75 210	0.50	105.00	112948	B H T:
01/31/16	01/18/16	5 69	Bob Seibel year end visit	75 210	10.00	2,100.00	122525	B H T:
01/31/16	01/19/16	5 69	Bob Seibel year end visit	75 210	10.00	2,100.00	122526	B H T:
01/31/16	01/20/16	5 69	Bob Seibel year end visit	75 210	9.00	1,890.00	122527	B H T:
01/31/16	01/22/16	5 69	Bob Seibel	75 210	1.00	210.00	122529	B H T:

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID

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VOYNOW_024844

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

follow up from visit.

75	Bob Seibel			33.50		7,035.00		
10/31/15	09/28/15	5 69	Randall Franzen	83 275	1.00	275.00	104767	B H T:
calls from Mike to go over new construction of								
Toyota Nissan and then cost seg results and talk								
about refunds and the								
scoar between the boys receivables and payables								
10/31/15	09/29/15	5 69	Randall Franzen	83 275	1.00	275.00	104799	B H T:
calls and email from Mike to go over tax info and								
personal activity								
01/31/16	01/08/16	5 69	Randall Franzen	83 275	1.00	275.00	120924	B H T:
calls from Mike to go over the income and the								
owners receivables between the boys								
01/31/16	01/18/16	5 69	Randall Franzen	83 275	8.00	2,200.00	120949	B H T:
go to NY and do year end work meet with Mike								
			83 Randall Franzen		11.00	3,025.00		
			BUSTAX Year End Tax Work		44.50	10,060.00		
01/31/16	01/25/16	5 90	PHILLIP L. SALEMNO J 144	140	1.50	210.00	121354	B H T:
01/31/16	01/26/16	5 90	PHILLIP L. SALEMNO J 144	140	0.70	98.00	121360	B H T:
			144 PHILLIP L. SALEMNO JR		2.20	308.00		
			BUSTAX Trial Balance Data Inpu		2.20	308.00		
09/30/15	09/18/15	7 85	DOROTHEA BURCH	132 50	0.10	5.00	109147	B H T:
scan, password protect and email								
			132 DOROTHEA BURCH		0.10	5.00		
			PERSTX Photocopying Documents		0.10	5.00		
			* * TOTAL FEES		95.90	19,203.00		

* * DEBITS & CREDITS * *

10/31/15	10/31/15	99 3		-1,000.00	92418	B H T:
11/30/15	11/30/15	99 3		-1,000.00	94784	B H T:
12/31/15	12/31/15	99 3		-1,000.00	97335	B H T:
01/31/16	01/31/16	99 3		-1,000.00	112223	B H T:
02/29/16	02/29/16	99 3		-1,000.00	121097	B H T:
03/31/16	03/31/16	99 3		-1,000.00	121760	B H T:
03/31/16	03/31/16	99 3		-8,850.00	123022	B H T:
04/30/16	04/30/16	99 3		-1,000.00	121924	B H T:
05/31/16	05/31/16	99 3		-1,000.00	122180	B H T:
06/30/16	06/30/16	99 3		-1,000.00	123560	B H T:
07/31/16	07/31/16	99 3		-1,000.00	123710	B H T:
08/31/16	08/31/16	99 3		-1,000.00	123860	B H T:

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024845

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -19,850.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
19,203.00	0.00	19,203.00	0.00	19,203.00	-19,850.00	-647.00

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024846

VOYNOW BAYARD CO

WIP

(1) Today's date (1) 3.3.16
 (2) Name of individual requesting this billing (2) RANDY
 (3) Client Name (3) STAR TOYOTA
 (4) Client # / File # (4) 5267
 (5) This billing is for work done from Month Ending (5a) 200
 through the Month Ending (5b) 3.3.16 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
 Progress billing for work completed
 on the December 31 2015 closing of the books
 preparation of Federal , State and city
 corporate tax returns.

Accountant

Amount Due 8,850.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.
 LAST YEAR BILL: 9,250 TOTAL W.I.P.:
 DATE BILLED: W.I.P. TO TRANSFER:
 BILLED THROUGH: W.I.P. TO HOLD:
 CLIENT # / FILE # W.I.P. TO CLEAR:
 CLIENT NAME: WRITE UP / DOWN:
 BILL #:
 DATE KEYPUNCHED: BILL
 TOTAL AMOUNT BILLABLE: 8,850.00
 LESS RETAINERS AND OR PROGRESS BILLING:
 AMOUNT OF BILL: 8,850.00

CONFIDENTIAL

VOYNOW_024847

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5267

STAR TOYOTA
205-11 NORTHERN BLVD

Invoice: 351

BAYSIDE, NY 11361

Attn: Vivian R

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK
COMPLETED ON THE DECEMBER 31, 2015
CLOSING OF THE BOOKS AND
PREPARATION OF CORPORATE TAX
RETURNS. 8,850.00

Invoice Total \$8,850.00

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$0.00
03/01/16	Invoice #117		1,000.00		1,000.00
03/04/16	Invoice #351		8,850.00		9,850.00
03/04/16	Amount Due				<u>\$9,850.00</u>

CONFIDENTIAL

VOYNOW_024848

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5267

STAR TOYOTA

Invoice: 351

ATTN: VIVIAN K

205-11 NORTHERN BLVD

BAYSIDE, NY 11361

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2015 CLOSING OF THE BOOKS AND PREPARATION OF CORPORATE TAX RETURNS.	8,850.00
---	----------

Invoice Total	<u>\$8,850.00</u>
---------------	-------------------

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$0.00
03/01/16	Invoice #117		1,000.00		1,000.00
03/04/16	Invoice #351		8,850.00		9,850.00
03/04/16	Amount Due				<u>\$9,850.00</u>

CONFIDENTIAL

VOYNOW_024849

(1) Today's date	(1) <u>9.30.15</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) <u>9.30.15</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2014
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,075.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # : 2555-1

DATE KEYPLUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024850

CONFIDENTIAL

VOYNOW_024851

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 23554

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2014 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 4,075.00

CONFIDENTIAL

VOYNOW_024852

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56					VIVIAN 718-279-1800				
STAR TOYOTA/									
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-14	1,000	0	0	5,540	OCT-13	1,000	0	0	4,465
NOV-14	1,000	0	0	4,940	NOV-13	1,000	0	0	14,650
DEC-14	1,000	0	0	1,000	DEC-13	1,000	0	0	1,000
JAN-15	1,000	0	0	1,000	JAN-14	1,000	0	0	1,000
FEB-15	10,250	0	0	1,000	FEB-14	8,900	0	0	1,000
MAR-15	1,000	0	0	10,250	MAR-14	1,000	0	0	8,900
APR-15	1,000	0	0	1,000	APR-14	1,000	0	0	1,000
MAY-15	1,000	0	0	1,000	MAY-14	1,000	0	0	1,000
JUN-15	1,000	0	0	1,000	JUN-14	1,000	0	0	1,000
JUL-15	1,000	0	0	1,000	JUL-14	1,000	0	0	700
AUG-15	1,000	0	0	1,000	AUG-14	1,000	0	0	1,300
SEP-15	1,000	0	0	0	SEP-14	8,480	-3,565	0	0
TOTAL	21,250	0	0	28,730	TOTAL	27,380	-3,565	0	36,015
YTD	18,250	0	0	17,250	PYTD	24,380	-3,565	0	15,900

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	A/R
WIP	2,976.00	857.50	-862.50	6,449.50	-410.00	8,187.50	17,198.00	WIP
YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	129.00	-129.00	0.00%	BILLED	12/01/15	1,000.00	PRG
DOLLARS	0.00	28,783.00	-28,783.00	0.00%	PAYMENT	08/10/15	1,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
34,889.00	3,559.00	0.00	-21,250.00	17,198.00	1,000.00	0.00	18,198.00
165.80							
							NET WIP
SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final)							17,198.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID 5267 /

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VOYNOW_024853

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	130.20	27,109.00	27,384.00
INTERIM SERVICES	32.50	6,927.50	34,311.50
SPECIAL PROJECTS-MUST USE MEMO	2.10	577.50	34,889.00
SYSTEM GENERATED FEES	0.00	-21,250.00	13,639.00
** TOTAL	165.80	13,639.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-21,250.00	-21,250.00
136 DAVID KUMOR	0.20	28.00	-21,222.00
142 TIMOFEY S. KRAVETS	6.50	826.00	-20,396.00
144 PHILLIP L. SALEMNO JR	5.00	600.00	-19,796.00
146 BENJAMIN SIDOR	8.00	1,120.00	-18,676.00
147 DEANNA DOLE	2.30	187.00	-18,489.00
48 Kenneth Mann	1.60	120.00	-18,369.00
56 Hugh Whyte	0.80	220.00	-18,149.00
63 Betteann Norris	1.00	275.00	-17,874.00
75 Bob Seibel	0.30	30.00	-17,844.00
83 Randall Franzen	99.30	20,263.00	2,419.00
	40.80	11,220.00	13,639.00
** TOTAL	165.80	13,639.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/14	0.00	-1,000.00	-1,000.00
11/30/14	34.00	6,250.00	5,250.00
12/31/14	2.80	-500.00	4,750.00
01/31/15	37.90	7,247.50	11,997.50
02/28/15	8.00	-9,010.00	2,987.50
03/31/15	16.20	2,091.00	5,078.50
04/30/15	2.00	-450.00	4,628.50
05/31/15	2.50	-410.00	4,218.50
06/30/15	34.60	6,449.50	10,668.00
07/31/15	0.50	-862.50	9,805.50
08/31/15	7.70	857.50	10,663.00
09/30/15	19.60	2,976.00	13,639.00
** TOTAL	165.80	13,639.00	

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID 5267 /

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VOYNOW_024854

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

09/30/15 09/08/15 2 93 Hugh Whyte 56 275 1.00 275.00 100417 B H T:
 56 Hugh Whyte 1.00 275.00
 REVIEW Partner Review 1.00 275.00

01/31/15 01/17/15 5 1 Bob Seibel 75 200 1.00 200.00 73608 B H T:
 Prepair for visit.
 75 Bob Seibel 1.00 200.00
 BUSTAX Engagement Planning 1.00 200.00

01/31/15 01/06/15 5 21 Kenneth Mann 48 275 0.30 82.50 77014 B H T:
 LIFO
 01/31/15 01/09/15 5 21 Kenneth Mann 48 275 0.10 27.50 77032 B H T:
 LIFO F/S
 48 Kenneth Mann 0.40 110.00
 BUSTAX LIFO Computations 0.40 110.00

02/28/15 02/05/15 5 22 DAVID KUMOR 136 125 2.20 275.00 74087 B H T: TPR
 GETTING ALL STAR DEPRECIATION SCHEDULES AND GOING
 OVER WITH RANDY
 ON THE PHONE WITH DAVID KAPLAN WITH BEN ABOUT THE
 DEPRECIATION SCHEDULES, CLEARING UP HIS COMMENTS
 136 DAVID KUMOR 2.20 275.00
 BUSTAX Fixed Assets 2.20 275.00

03/31/15 03/03/15 5 61 DAVID KUMOR 136 140 0.60 84.00 77971 B H T:
 EXTENSION
 03/31/15 03/11/15 5 61 DAVID KUMOR 136 140 0.30 42.00 79230 B H T:
 E FILE EXT
 136 DAVID KUMOR 0.90 126.00

03/31/15 03/02/15 5 61 PHILLIP L. SALEMNO J 144 140 2.60 364.00 78702 B H T:
 03/31/15 03/03/15 5 61 PHILLIP L. SALEMNO J 144 140 2.50 350.00 78705 B H T:
 09/30/15 09/03/15 5 61 PHILLIP L. SALEMNO J 144 140 2.90 406.00 100920 B H T:
 144 PHILLIP L. SALEMNO JR 8.00 1,120.00

06/30/15 06/23/15 5 61 BENJAMIN SIDOR 146 90 0.20 18.00 92730 B H T: TPR
 3115
 06/30/15 06/25/15 5 61 BENJAMIN SIDOR 146 90 0.10 9.00 92731 B H T:
 3115 corrections
 146 BENJAMIN SIDOR 0.30 27.00

09/30/15 09/11/15 5 61 Betteann Norris 63 100 0.30 30.00 100547 B H T:
 process tax return
 63 Betteann Norris 0.30 30.00

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VOYNOW_024855

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

BUSTAX Federal Tax Return Prep 9.50 1,303.00
 11/30/14 11/18/14 5 68 Bob Seibel 75 200 1.00 200.00 66715 B H T:
 Prepair for visit.
 11/30/14 11/24/14 5 68 Bob Seibel 75 200 10.00 2,000.00 66722 B H T:
 Tax planning visit.
 11/30/14 11/25/14 5 68 Bob Seibel 75 200 10.00 2,000.00 66723 B H T:
 Tax planning visit.
 11/30/14 11/26/14 5 68 Bob Seibel 75 200 7.00 1,400.00 66724 B H T:
 Tax planning visit.
 12/31/14 12/02/14 5 68 Bob Seibel 75 200 1.00 200.00 67781 B H T:
 Follow up from visit.
 12/31/14 12/23/14 5 68 Bob Seibel 75 200 0.50 100.00 70243 B H T:
 Go over with Vivian.

75 Bob Seibel 29.50 5,900.00

11/30/14 11/24/14 5 68 Randall Franzen 83 275 4.00 1,100.00 66934 B H T:
 Go to NY and work on the tax planning

83 Randall Franzen 4.00 1,100.00

BUSTAX Tax Planning 33.50 7,000.00

12/31/14 12/03/14 5 69 Bob Seibel 75 200 0.50 100.00 67787 B H T:
 Send estimated tax payments to Vivian.
 01/31/15 01/19/15 5 69 Bob Seibel 75 200 10.00 2,000.00 73627 B H T:
 Year end visit.
 01/31/15 01/20/15 5 69 Bob Seibel 75 200 10.00 2,000.00 73628 B H T:
 Year end visit.
 01/31/15 01/21/15 5 69 Bob Seibel 75 200 7.00 1,400.00 73629 B H T:
 Year end visit.
 01/31/15 12/29/14 5 69 Bob Seibel 75 200 1.00 200.00 70547 B H T:
 Go over info for Depreciation changes.
 02/28/15 02/06/15 5 69 Bob Seibel 75 210 1.00 210.00 78926 B H T:
 follow up
 02/28/15 02/13/15 5 69 Bob Seibel 75 210 1.00 210.00 78942 B H T:
 Go through package and find 2010 statements for
 Vivian.
 02/28/15 02/14/15 5 69 Bob Seibel 75 210 1.00 210.00 78949 B H T:
 find info for Vivian & Debbie.
 03/31/15 03/04/15 5 69 Bob Seibel 75 210 0.30 63.00 79047 B H T:
 Extension
 03/31/15 03/06/15 5 69 Bob Seibel 75 210 1.00 210.00 79062 B H T:
 Extensions
 03/31/15 03/11/15 5 69 Bob Seibel 75 210 1.50 315.00 79353 B H T:
 Check & approve extensions for e-file
 05/31/15 05/05/15 5 69 Bob Seibel 75 210 1.50 315.00 91217 B H T:
 Cost seg info.
 08/31/15 08/27/15 5 69 Bob Seibel 75 210 2.00 420.00 102693 B H T:
 Go through trial and make adjustments.
 08/31/15 08/28/15 5 69 Bob Seibel 75 210 2.00 420.00 102700 B H T:
 3115
 09/30/15 08/31/15 5 69 Bob Seibel 75 210 2.00 420.00 102925 B H T:

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID

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VOYNOW_024856

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

09/30/15	09/01/15	5 69	Bob Seibel	75	210	1.00	210.00	102938	B H T:	TPR
			Tie out cost seg							
09/30/15	09/02/15	5 69	Bob Seibel	75	210	1.50	315.00	102946	B H T:	TPR
			tax return							
09/30/15	09/03/15	5 69	Bob Seibel	75	210	1.00	210.00	102958	B H T:	TPR
			tax return							
09/30/15	09/08/15	5 69	Bob Seibel	75	210	1.00	210.00	103061	B H T:	TPR
			Changes to 3115's.							
09/30/15	09/09/15	5 69	Bob Seibel	75	210	0.50	105.00	103069	B H T:	
			tax return.							
09/30/15	09/10/15	5 69	Bob Seibel	75	210	2.00	420.00	103073	B H T:	TPR
			3115's and in for processing.							
09/30/15	09/11/15	5 69	Bob Seibel	75	210	0.50	105.00	103086	B H T:	
			out							
09/30/15	09/14/15	5 69	Bob Seibel	75	210	0.50	105.00	104293	B H T:	
			Q							

75 Bob Seibel 49.80 10,173.00

11/30/14	11/26/14	5 69	Randall Franzen	83	275	2.00	550.00	66939	B H T:	PLAN
			go to NY and do tax planning							Y/E
01/31/15	01/20/15	5 69	Randall Franzen	83	275	8.50	2,337.50	73638	B H T:	
			go to dealership in NY and do the year end							
03/31/15	03/09/15	5 69	Randall Franzen	83	275	0.70	192.50	82167	B H T:	
			calls from Vivian to go over sitation at star							
03/31/15	03/09/15	5 69	Randall Franzen	83	275	1.00	275.00	82183	B H T:	
			go over loans with the boys and if Mike get his distributed or how was it handled and talk with Mike on the phone							TPR
03/31/15	03/17/15	5 69	Randall Franzen	83	275	1.50	412.50	82213	B H T:	
			go over info for new cost seg company and what we want to do and how to do it and Mike loan account to distribution							
03/31/15	03/24/15	5 69	Randall Franzen	83	275	0.50	137.50	82402	B H T:	
			call from Vivian to go over the hampton property expenses							
04/30/15	04/03/15	5 69	Randall Franzen	83	275	1.00	275.00	82572	B H T:	
			go over boys and business income and projsection to see what they may need to pay							
04/30/15	04/13/15	5 69	Randall Franzen	83	275	1.00	275.00	90111	B H T:	
			go over Mike kid info							
05/31/15	05/07/15	5 69	Randall Franzen	83	275	1.00	275.00	90183	B H T:	TPR
			go over cost seg info with source copr people in the office							
06/30/15	06/03/15	5 69	Randall Franzen	83	275	0.60	165.00	93818	B H T:	TPR
			discuss the cost seg for the Star group							
06/30/15	06/17/15	5 69	Randall Franzen	83	275	1.20	330.00	93847	B H T:	TPR
			go over various items on the cost seg to get it done							
07/31/15	07/10/15	5 69	Randall Franzen	83	275	0.50	137.50	96182	B H T:	TPR
			calls from Julio people about cost seg work							
08/31/15	08/10/15	5 69	Randall Franzen	83	275	2.50	687.50	99673	B H T:	
			look over some of the misc Star returna dn workpapers							

06 Oct 2015 15:59

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VOYNOW_024857

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/15 08/24/15 5 69 Randall Franzen 83 275 1.20 330.00 101457 B H T:
 call from Mike to go over entities and Maas
 purchase and father in lae situation etc.

09/30/15 09/08/15 5 69 Randall Franzen 83 275 2.40 660.00 104263 B H T:
 go over workpapers and tax return

09/30/15 09/15/15 5 69 Randall Franzen 83 275 1.00 275.00 104362 B H T:
 call from Mike about year end taxes and kids
 taxes adn rents on the properties and increases
 etc.

83 Randall Franzen 26.60 7,315.00

BUSTAX Year End Tax Work 76.40 17,488.00

03/31/15 02/23/15 5 82 Brett Bausinger 124 140 0.20 28.00 76377 B H T:
 Emal Bobby listing of NY IT-204 LL's recevied
 thus far from Star entities to get date of
 withdrawl to use for efilng
 purposes.

124 Brett Bausinger 0.20 28.00

BUSTAX Client Assist UNBUDGETE 0.20 28.00

02/28/15 02/05/15 5 90 DAVID KUMOR 136 125 0.30 37.50 74084 B H T:
 GOING OVER TAX CODE REPORT
 ADJUSTING ENTRY'S

03/31/15 02/28/15 5 90 DAVID KUMOR 136 125 2.30 287.50 76474 B H T:
 ADJUSTING ENTRIES
 LIFO
 UNICAP

136 DAVID KUMOR 2.60 325.00

02/28/15 02/03/15 5 90 BENJAMIN SIDOR 146 80 2.00 160.00 75241 B H T:
 146 BENJAMIN SIDOR 2.00 160.00

BUSTAX Trial Balance Data Inpu 4.60 485.00

09/30/15 09/09/15 5 97 DEANNA DOLE 147 75 1.60 120.00 101101 B H T:
 147 DEANNA DOLE 1.60 120.00

BUSTAX Math/Proof Report/Retur 1.60 120.00

12/31/14 12/23/14 5 99 DAVID KUMOR 136 125 0.80 100.00 70170 B H T:
 LOOKING FOR \$2000 BUCKS THAT VIVIAN HAD WRITTEN
 ON HER TAX MEMO AND FINDING OUT WHAT IT WAS FOR

136 DAVID KUMOR 0.80 100.00

BUSTAX Report Typing 0.80 100.00

06/30/15 06/09/15 6 1 Bob Seibel 75 210 1.00 210.00 93282 B H T:

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VOYNOW_024858

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

Prepair for visit.

75	Bob Seibel		1.00		210.00			
	INTSER Interim Visit Planning		1.00		210.00			
06/30/15	06/10/15	6 13	Bob Seibel	75	210	9.00	1,890.00	93286 B H T:
			Interim Visit.					
06/30/15	06/11/15	6 13	Bob Seibel	75	210	9.00	1,890.00	93287 B H T:
			Interim Visit.					
75	Bob Seibel		18.00		3,780.00			
06/30/15	06/10/15	6 13	Randall Franzen	83	275	3.00	825.00	93826 B H T:
			drive to Star for an interim visit					
06/30/15	06/11/15	6 13	Randall Franzen	83	275	4.00	1,100.00	93828 B H T:
			go to star for an interim visit					
06/30/15	06/12/15	6 13	Randall Franzen	83	275	1.50	412.50	93821 B H T:
			go over all the cost seg info again with Julio					
			and what we can get for a write down					
83	Randall Franzen		8.50		2,337.50			
	INTSER Rev. Ledger & Schedules		26.50		6,117.50			
06/30/15	06/11/15	6 20	TIMOFEY S. KRAVETS	142	120	5.00	600.00	91723 B H T:
			interim					
	142 TIMOFEY S. KRAVETS		5.00		600.00			
	INTSER Service Dept Analysis		5.00		600.00			
09/30/15	09/10/15	8 32	Kenneth Mann	48	275	0.40	110.00	103039 B H T:
			review 3115's					
48	Kenneth Mann		0.40		110.00			
02/28/15	02/18/15	8 32	Randall Franzen	83	275	0.50	137.50	77152 B H T:
			go over the ADP compliance ifof for Mike					
03/31/15	02/27/15	8 32	Randall Franzen	83	275	1.20	330.00	77197 B H T:
			callls from Tony to go over the ACA act and write					
			emails to Mike to go over the situation and the					
			penalty					
83	Randall Franzen		1.70		467.50			
	Other Special Projects(detail)		2.10		577.50			
* *	TOTAL FEES		165.80		34,889.00			

* * CHARGEABLE EXPENSES * *

11/30/14 11/26/14 1 1 Randall Franzen 83 335.00 66943 B H T:

06 Oct 2015 15:59 DWIP SORT ON CLIENT ID 5267 / PAGE: 80

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VOYNOW_024859

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE EXPENSES * *

diner donuts

83 Randall Franzen 335.00

Miscellaneous Expense 335.00

11/30/14 11/26/14 10 2 Randall Franzen 83 393.00 66929 B H T:
 tolls plus driveing 550 miles x .5 = 275

01/31/15 01/21/15 10 2 Randall Franzen 83 84.00 73645 B H T:
 travel 280 x .55 = 154 +154 tolls
 14+14+15+15+13+13=84

83 Randall Franzen 477.00

TOLLS AND PARKING 6166 477.00

01/31/15 01/21/15 10 3 Randall Franzen 83 260.00 73644 B H T:

83 Randall Franzen 260.00

SUPPER MONEY 6167 260.00

11/30/14 11/26/14 10 4 Randall Franzen 83 1,187.00 66942 B H T:
 3 rooms and 2 cars and parking

01/31/15 01/21/15 10 4 Randall Franzen 83 1,300.00 73642 B H T:
 3 room 2 nights at

83 Randall Franzen 2,487.00

HOTELS AND TRAVEL 6160 2,487.00

* * TOTAL EXPENSES 3,559.00

* * DEBITS & CREDITS * *

10/31/14 10/31/14 99 3 -1,000.00 44638 B H T:
 11/30/14 11/30/14 99 3 -1,000.00 51524 B H T:
 12/31/14 09/30/14 99 3 -1,000.00 54094 B H T:
 01/31/15 01/31/15 99 3 -1,000.00 66037 B H T:
 02/28/15 02/28/15 99 3 -1,000.00 66620 B H T:
 02/28/15 02/28/15 99 3 -9,250.00 75389 B H T:
 03/31/15 03/31/15 99 3 -1,000.00 68147 B H T:
 04/30/15 04/30/15 99 3 -1,000.00 72474 B H T:
 05/31/15 05/31/15 99 3 -1,000.00 75467 B H T:
 06/30/15 06/30/15 99 3 -1,000.00 76013 B H T:
 07/31/15 07/31/15 99 3 -1,000.00 86201 B H T:
 08/31/15 08/31/15 99 3 -1,000.00 86947 B H T:
 09/30/15 09/30/15 99 3 -1,000.00 88906 B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -21,250.00

06 Oct 2015 15:59

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Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR TOYOTA/ VIVIAN 718-279-1800
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
34,889.00	3,559.00	38,448.00	0.00	38,448.00	-21,250.00	17,198.00

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID 5267 /

PAGE: 82

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VOYNOW_024861

(1) Today's date	(1)	9.30.15
(2) Name of individual requesting this billing	(2)	RPS
(3) Client Name	(3)	STAR TOYOTA
(4) Client # / File #	(4)	5267
(5) This billing is for work done from Month Ending	(5a)	200
through the Month Ending	(5b)	9.30.15 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on compliance with the Final Tangible Property Regulations issued by the Internal Revenue Service including: Review of depreciation schedules and underlying construction and NYC real estate tax documents. Gather and send information to Engineering Tax Services for cost segregation study and review of ETS projection and price quote. Review of cost segregation study completed by ETS and reconcile to Depreciation Schedule and General Ledger and record Section 481A adjustment. Review depreciation schedule to determine retired assets and remove from depreciation schedule and general ledger and determine associated Section 481A adjustment. Review of IRS form 3115 prepared by ETS for changes in accounting method number 7. Preparation of IRS forms 3115 for changes in accounting method numbers 21, 184, 186, 187, 192, and 206 and ancillary current year tax elections required to comply with the Final Tangible Property Regulations.

Amount Due 7,435.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME

WRITE UP / (DOWN):

BILL #

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024862

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VOYNOW_024863

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2015

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 23552

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY REGULATIONS ISSUED BY THE INTERNAL REVENUE SERVICE INCLUDING: REVIEW OF DEPRECIATION SCHEDULES AND UNDERLYING CONSTRUCTION, PURCHASE AND NYC REAL ESTATE TAX DOCUMENTS. GATHER AND SEND INFORMATION TO ENGINEERING TAX SERVICES FOR COST SEGREGATION STUDY AND REVIEW OF ETS PROJECTION AND PRICE QUOTE. REVIEW OF COST SEGREGATION STUDY COMPLETED BY ETS AND RECONCILE TO DEPRECIATION SCHEDULE AND GENERAL LEDGER AND RECORD SECTION 481A ADJUSTMENT. REVIEW DEPRECIATION SCHEDULE TO DETERMINE RETIRED ASSETS AND REMOVE FROM DEPRECIATION SCHEDULE AND GENERAL LEDGER AND DETERMINE ASSOCIATED SECTION 481A ADJUSTMENT. REVIEW OF IRS FORMS 3115 PREPARED BY ETS AND CHANGES IN ACCOUNTING METHOD NUMBER 7. PREPARATION OF IRS FORMS 3115 FOR CHANGE IN ACCOUNTING METHOD NUMBERS 21, 184, 186, 187, 192 AND 206 AND ANCILLARY CURRENT YEAR TAX ELECTIONS REQUIRED TO COMPLY WITH THE FINAL TANGIBLE PROPERTY REGULATIONS

AMOUNT DUE

\$ 7,435.00

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VOYNOW_024864

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 23552

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY REGULATIONS ISSUED BY THE INTERNAL REVENUE SERVICE INCLUDING: REVIEW OF DEPRECIATION SCHEDULES AND UNDERLYING CONSTRUCTION, PURCHASE AND NYC REAL ESTATE TAX DOCUMENTS. GATHER AND SEND INFORMATION TO ENGINEERING TAX SERVICES FOR COST SEGREGATION STUDY AND REVIEW OF ETS PROJECTION AND PRICE QUOTE. REVIEW OF COST SEGREGATION STUDY COMPLETED BY ETS AND RECONCILE TO DEPRECIATION SCHEDULE AND GENERAL LEDGER AND RECORD SECTION 481A ADJUSTMENT. REVIEW OF IRS FORMS ~~213~~ PREPARED BY ETS AND CHANGES IN ACCOUNTING METHOD NUMBER 7. PREPARATION OF IRS FORMS 3115 FOR CHANGE IN ACCOUNTING METHOD NUMBERS 21, 184, 186, 187, 192 AND 206 AND ANCILLARY CURRENT YEAR TAX ELECTIONS REQUIRED TO COMPLY WITH THE FINAL TANGIBLE PROPERTY REGULATIONS

AMOUNT DUE

\$ 7,435.00

3115

Review depreciation schedule to determine retired assets and remove from depreciation schedule and general ledger and determine associated section 481A adjustment.

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VOYNOW_024865

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 2.6.15
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) 200
through the Month Ending (5b) 1.31.15 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2014 closing of the books
preparation of Federal , State and city
corporate tax returns.
~~PREPARATION OF~~ New Tangible property rules
Progress change for application

Accountant:

Amount Due 9,250.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.
LAST YEAR BILL: 7,900 TOTAL W.I.P.:
DATE BILLED: W.I.P. TO TRANSFER:
BILLED THROUGH W.I.P. TO HOLD:
CLIENT # / FILE # W.I.P. TO CLEAR:
CLIENT NAME: WRITE UP / DOWN:
BILL #: 23437
DATE KEYPUNCHED: BILL
TOTAL AMOUNT BILLABLE: 9,250.00
LESS RETAINERS AND OR PROGRESS BILLING:
AMOUNT OF BILL: 9,250.00

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VOYNOW_024866

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VOYNOW_024867

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 9, 2015

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 23437

PROFESSIONAL SERVICES:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2014 CLOSING OF
THE BOOKS, PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS
AND PROGRESS CHARGE FOR APPLICATION
OF NEW TANGIBLE PROPERTY RULES

PROGRESS AMOUNT DUE \$ 9,250.00

CONFIDENTIAL

VOYNOW_024868

(1) Today's date	(1) 9.24.14
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 5267
(5) This billing is for work done from Month Ending	(5a) 200
through the Month Ending	(5b) 9.24.14 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2013
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,940.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # : 23083

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024869

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2014

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 23083

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2013 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,940.00

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VOYNOW_024870

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 719-279-1800

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRT OFFS	CASH	MON-YR	BILLS	WRT U/D	WRT OFFS	CASH
OCT-13	1,000	0	0	4,465	OCT-12	1,000	0	0	1,000
NOV-13	1,000	0	0	14,650	NOV-12	1,000	0	0	6,810
DEC-13	1,000	0	0	1,000	DEC-12	1,000	0	0	1,000
JAN-14	1,000	0	0	1,000	JAN-13	1,000	0	0	1,000
FEB-14	8,900	0	0	1,000	FEB-13	1,000	0	0	1,000
MAR-14	1,000	0	0	8,900	MAR-13	8,750	0	0	8,750
APR-14	1,000	0	0	1,000	APR-13	1,000	0	0	1,000
MAY-14	1,000	0	0	1,000	MAY-13	1,000	0	0	1,000
JUN-14	1,000	0	0	1,000	JUN-13	1,000	0	0	1,000
JUL-14	1,000	0	0	700	JUL-13	1,000	0	0	1,000
AUG-14	1,000	0	0	1,300	AUG-13	1,000	0	0	1,000
SEP-14	1,000	0	0	0	SEP-13	14,650	-6,061	0	1,000
TOTAL	19,900	0	0	36,015	TOTAL	33,400	-6,061	0	25,560
YTD	16,900	0	0	15,900	PYTD	30,400	-6,061	0	16,750

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	A/R
WIP	-575.00	2,665.00	5,272.00	-667.00	-862.50	5,012.96	10,845.46	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	123.00	-123.00	0.00%	BILLED	12/01/14	1,000.00	PRG
DOLLARS	0.00	24,105.46	-24,105.46	0.00%	PAYMENT	08/18/14	1,300.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
29,012.50	1,732.96	0.00	-19,900.00	10,845.46	1,000.00	0.00	11,845.46

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 10,845.46

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

T/P 11/25 11/26
 Y/E 1/27 1/28 1/29
 Interim 7/23 7/24

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	123.30	22,012.00	22,287.00
INTERIM SERVICES	30.20	6,092.50	28,379.50
PERSONAL TAX RETURN SERVICES	0.80	88.00	28,467.50
SPECIAL PROJECTS-MUST USE MEMO	2.00	545.00	29,012.50
SYSTEM GENERATED FEES	0.00	-19,900.00	9,112.50

** TOTAL 157.30 9,112.50

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
132 DOROTHEA BURCH	0.00	-19,900.00	-19,900.00
135 VINCENT BUCOLO	0.30	15.00	-19,885.00
136 DAVID KUMOR	14.40	1,647.50	-18,237.50
138 MIKE CORRIGAN	10.00	1,164.50	-17,073.00
139 KAITLYN M. METZ	7.00	560.00	-16,513.00
140 MARIALUISA VENEZIALE-CIOCCA	0.90	45.00	-16,468.00
142 TIMOFEY S. KRAVETS	1.20	180.00	-16,288.00
143 ERIC WOJCIECHOWSKI	0.40	38.00	-16,250.00
48 Kenneth Mann	17.50	1,385.00	-14,865.00
56 Hugh Whyte	0.60	165.00	-14,700.00
75 Bob Seibel	1.00	275.00	-14,425.00
83 Randall Franzen	61.50	12,130.00	-2,295.00
	42.50	11,407.50	9,112.50

** TOTAL 157.30 9,112.50

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/13	3.50	-125.00	-125.00
11/30/13	0.20	-950.00	-1,075.00
12/31/13	30.60	4,715.00	3,640.00
01/31/14	2.10	-625.00	3,015.00
02/28/14	39.20	-1,873.00	1,142.00
03/31/14	26.20	2,530.00	3,672.00
04/30/14	6.00	650.00	4,322.00
05/31/14	0.50	-862.50	3,459.50
06/30/14	1.80	-667.00	2,792.50
07/31/14	23.30	4,230.00	7,022.50
08/31/14	21.70	2,665.00	9,687.50
09/30/14	2.20	-575.00	9,112.50

** TOTAL 157.30 9,112.50

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/14	08/06/14	2 93	Hugh Whyte	56	275	1.00	275.00	52602	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
01/31/14	01/02/14	5 21	KAITLYN M. METZ	139	50	0.70	35.00	21046	B H T:
			LIFO RESERVE ADJUSTMENT						
01/31/14	01/03/14	5 21	KAITLYN M. METZ	139	50	0.20	10.00	21052	B H T:
			LIFO RESERVE						
		139	KAITLYN M. METZ			0.90	45.00		
01/31/14	01/02/14	5 21	Kenneth Mann	48	275	0.20	55.00	26302	B H T:
			Lifo supervise Kaitylyn						
01/31/14	01/06/14	5 21	Kenneth Mann	48	275	0.20	55.00	26333	B H T:
			Lifo						
01/31/14	01/08/14	5 21	Kenneth Mann	48	275	0.20	55.00	26349	B H T:
			factory statements- LIFO						
		48	Kenneth Mann			0.60	165.00		
			BUSTAX LIFO Computations			1.50	210.00		
02/28/14	02/20/14	5 60	VINCENT BUCOLO	135	110	0.20	22.00	27177	B H T:
			helping, no advising Eric						
03/31/14	02/25/14	5 60	VINCENT BUCOLO	135	110	0.10	11.00	27673	B H T:
		135	VINCENT BUCOLO			0.30	33.00		
03/31/14	03/03/14	5 60	DAVID KUMOR	136	110	0.60	66.00	29007	B H T:
			EXTENSIONS						
03/31/14	03/10/14	5 60	DAVID KUMOR	136	110	0.20	22.00	29547	B H T:
			PUTTING IN FOR E-FILE						
		136	DAVID KUMOR			0.80	88.00		
03/31/14	02/26/14	5 60	TIMOFEY S. KRAVETS	142	80	0.10	8.00	27911	B H T:
			Prepared extensions in gosystems. Updated log and filed out control page						
		142	TIMOFEY S. KRAVETS			0.10	8.00		
			BUSTAX Income Tax Project & Ex			1.20	129.00		
08/31/14	08/13/14	5 61	DOROTHEA BURCH	132	50	0.30	15.00	52339	B H T:
			process						
		132	DOROTHEA BURCH			0.30	15.00		
03/31/14	03/04/14	5 61	DAVID KUMOR	136	110	1.80	198.00	28995	B H T:
			LOOKING OVER MIKES WORK						
			TIEING OUT LIFO						
			UNICAP						
			ADJUSTING ENTRIES						

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/14	07/29/14	5 61	DAVID KUMOR	136 125	3.10	387.50	51204	B H T:
POSTING ADJUSTING ENTRIES STARTING RETURN								
YEAHHHHHH MIKE DID THIS RETURN WITH POSTING								
THINGS IN THE YELLOW!!!								
08/31/14	07/31/14	5 61	DAVID KUMOR	136 125	0.50	62.50	51215	B H T:
UPDATING RETURN								
08/31/14	08/04/14	5 61	DAVID KUMOR	136 125	0.80	100.00	52079	B H T:
UPDATING RETURN								
136 DAVID KUMOR						6.20	748.00	
03/31/14	02/25/14	5 61	MIKE CORRIGAN	138 80	2.00	160.00	27777	B H T:
Prepared Return, still working on it and making								
corrections								
03/31/14	02/26/14	5 61	MIKE CORRIGAN	138 80	3.00	240.00	27779	B H T:
Finishing preparing Federal Return								
03/31/14	02/26/14	5 61	MIKE CORRIGAN	138 80	2.00	160.00	27782	B H T:
Making the corrections on the Federal Return								
138 MIKE CORRIGAN						7.00	560.00	
03/31/14	02/26/14	5 61	MARIALUISA VENEZIALE	140 150	1.20	180.00	27819	B H T:
Helping Mike with Star								
140 MARIALUISA VENEZIALE-CIOCCA						1.20	180.00	
BUSTAX Federal Tax Return Prep						14.70	1,503.00	
12/31/13	11/27/13	5 65	Randall Franzen	83 250	1.50	375.00	17677	B H T:
go over billing and checks for star								
83 Randall Franzen						1.50	375.00	
BUSTAX Tax Audit/Examination						1.50	375.00	
12/31/13	11/27/13	5 68	VINCENT BUCOLO	135 100	0.20	20.00	16531	B H T:
135 VINCENT BUCOLO						0.20	20.00	
12/31/13	11/25/13	5 68	Bob Seibel	75 190	8.00	1,520.00	17384	B H T:
Tax Planning Visit.								
12/31/13	11/26/13	5 68	Bob Seibel	75 190	8.00	1,520.00	17385	B H T:
Tax Planning Visit.								
75 Bob Seibel						16.00	3,040.00	
12/31/13	11/25/13	5 68	Randall Franzen	83 250	4.00	1,000.00	17671	B H T:
go to NY and do tax planning								
12/31/13	12/26/13	5 68	Randall Franzen	83 250	2.00	500.00	21661	B H T:
calls and go over final year end info with vivian								
and debbie								
83 Randall Franzen						6.00	1,500.00	
BUSTAX Tax Planning						22.20	1,560.00	

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

02/28/14 02/04/14 5 69 ERIC WOJCIECHOWSKI 143 80 1.50 120.00 25157 B H T:
 FIXED ERRORS AND PREPARED ADJUSTING JOURNAL
 ENTRIES
 02/28/14 02/20/14 5 69 ERIC WOJCIECHOWSKI 143 80 2.00 160.00 27319 B H T:
 ENTERING FEDERAL RETURN INTO GOSYSTEM
 02/28/14 02/21/14 5 69 ERIC WOJCIECHOWSKI 143 80 4.00 320.00 27320 B H T:
 ENTERED FEDERAL AND STATE RETURNS INTO GOSYSTEM
 03/31/14 02/24/14 5 69 ERIC WOJCIECHOWSKI 143 80 1.00 80.00 28241 B H T:
 ENTERING FEDERAL AND STATE TAX RETURNS INTO
 GOSYSTEM
 03/31/14 02/25/14 5 69 ERIC WOJCIECHOWSKI 143 80 6.00 480.00 28244 B H T:
 ENTERED FEDERAL AND STATE TAX RETURNS INTO
 GOSYSTEM

143 ERIC WOJCIECHOWSKI 14.50 1,160.00

12/31/13 12/02/13 5 69 Bob Seibel 75 190 1.00 190.00 18747 B H T:
 02/28/14 01/27/14 5 69 Bob Seibel 75 200 10.00 2,000.00 24617 B H T:
 Year end visit.
 02/28/14 01/28/14 5 69 Bob Seibel 75 200 10.00 2,000.00 24618 B H T:
 Year end visit.
 02/28/14 02/01/14 5 69 Bob Seibel 75 200 1.00 200.00 24623 B H T:
 Follow up from visit.
 06/30/14 06/04/14 5 69 Bob Seibel 75 200 0.50 100.00 44373 B H T:
 6/15 est.
 06/30/14 06/06/14 5 69 Bob Seibel 75 200 1.00 200.00 44389 B H T:
 Send out Estimates.
 08/31/14 07/28/14 5 69 Bob Seibel 75 200 1.00 200.00 51917 B H T:
 TAX RETURN
 08/31/14 07/31/14 5 69 Bob Seibel 75 200 1.00 200.00 51931 B H T:
 Tax return.
 08/31/14 08/04/14 5 69 Bob Seibel 75 200 1.00 200.00 52228 B H T:
 Tax return.
 08/31/14 08/11/14 5 69 Bob Seibel 75 200 1.00 200.00 52449 B H T:
 Tax return
 08/31/14 08/19/14 5 69 Bob Seibel 75 200 1.00 200.00 53461 B H T:
 Info for bank.
 09/30/14 09/03/14 5 69 Bob Seibel 75 200 1.00 200.00 56911 B H T:
 3Q estimate
 09/30/14 09/04/14 5 69 Bob Seibel 75 200 1.00 200.00 56918 B H T:
 3Q estimates

75 Bob Seibel 30.50 6,090.00

10/31/13 10/01/13 5 69 Randall Franzen 83 250 2.50 625.00 8780 B H T:
 various calls to brokerage compnay to get info to
 finsih up tax retuns
 10/31/13 10/10/13 5 69 Randall Franzen 83 250 1.00 250.00 10311 B H T:
 calls with Mike to go over tax info and returns
 and info needed to finish up
 01/31/14 01/21/14 5 69 Randall Franzen 83 275 0.60 165.00 29319 B H T:
 calls from Chase bank to go over the various year
 end adjustments
 02/28/14 01/27/14 5 69 Randall Franzen 83 275 4.00 1,100.00 29330 B H T:

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

02/28/14	01/29/14	5 69	go dealership in NY and do the year end work Randall Franzen	83 275	2.00	550.00	29335	B H T:
02/28/14	02/12/14	5 69	go dealership in NY and do the year end work Randall Franzen	83 275	1.00	275.00	30918	B H T:
			calls and email from Source corp about which entity is on Lifo like Fiat					
03/31/14	03/20/14	5 69	Randall Franzen	83 275	0.60	165.00	33210	B H T:
			get dmeo info for Mike					
03/31/14	03/21/14	5 69	Randall Franzen	83 275	1.50	412.50	33219	B H T:
			go over persoanl returns and check estimated persoanl payments					
03/31/14	03/22/14	5 69	Randall Franzen	83 275	1.00	275.00	33222	B H T:
			vivian kids return					
03/31/14	03/24/14	5 69	Randall Franzen	83 275	2.50	687.50	33282	B H T:
			go over the Star boys extension and numbers					
03/31/14	03/26/14	5 69	Randall Franzen	83 275	0.60	165.00	33259	B H T:
			get extesnion ready to go out					
04/30/14	03/31/14	5 69	Randall Franzen	83 275	1.00	275.00	33727	B H T:
			calls from vivina to go over owners tax numbers and Sr tax info we need					
04/30/14	04/02/14	5 69	Randall Franzen	83 275	1.10	302.50	33748	B H T:
			get them all the extension together and get them sent out					
04/30/14	04/11/14	5 69	Randall Franzen	83 275	0.60	165.00	36667	B H T:
			get bank account info for NY tacx payments					
04/30/14	04/14/14	5 69	Randall Franzen	83 275	2.00	550.00	42521	B H T:
			go over extension and find we need bank account for Sr return and info on the kids returns calls to Vivian to get info and figure out what we can file and extend					
08/31/14	08/12/14	5 69	Randall Franzen	83 275	1.00	275.00	53132	B H T:
			go over wrokpapers and tax return					
08/31/14	08/13/14	5 69	Randall Franzen	83 275	2.00	550.00	53137	B H T:
			go over tax return and workpapers and get returns sent out					
		83	Randall Franzen		25.00	6,787.50		
			BUSTAX Year End Tax Work		70.00	14,032.50		
02/28/14	02/01/14	5 90	DAVID KUMOR LOOKING OVER TRAIL	136 110	0.50	55.00	24589	B H T:
		136	DAVID KUMOR		0.50	55.00		
02/28/14	01/30/14	5 90	ERIC WOJCIECHOWSKI TRIAL BALANCE DATA INPUT	143 75	3.00	225.00	23764	B H T:
		143	ERIC WOJCIECHOWSKI		3.00	225.00		
			BUSTAX Trial Balance Data Inpu		3.50	280.00		
03/31/14	02/25/14	5 92	VINCENT BUCOLO answering erics questions	135 110	0.20	22.00	27670	B H T:
03/31/14	02/25/14	5 92	VINCENT BUCOLO	135 110	0.30	33.00	27672	B H T:

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
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 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

***** CHARGEABLE FEES BY CODES/STAFF/ *****

SO MIKE IS BAILING ERIC OUT AND DECIDES TO DO
 THAT BY ERASIN AND OVERRIDING, THEN ASKING
 QUESTIONS

135 VINCENT BUCOLO	0.50	55.00	
BUSTAX Staff Supervision	0.50	55.00	
03/31/14 02/26/14 5 97 VINCENT BUCOLO	135 110	0.70	77.00 27689 B H T:
08/31/14 08/01/14 5 97 VINCENT BUCOLO	135 125	0.80	100.00 51184 B H T:
135 VINCENT BUCOLO	1.50	177.00	
BUSTAX Math/Proof Report/Retur	1.50	177.00	
12/31/13 11/25/13 5 98 VINCENT BUCOLO	135 100	2.00	200.00 16522 B H T:
12/31/13 11/26/13 5 98 VINCENT BUCOLO	135 100	3.00	300.00 16523 B H T:
135 VINCENT BUCOLO	5.00	500.00	
BUSTAX Travel Time	5.00	500.00	
12/31/13 11/27/13 5 99 DAVID KUMOR	136 100	0.90	90.00 16536 B H T:
TAX PLANNING UNPACKING AND STUFF			
06/30/14 06/04/14 5 99 DAVID KUMOR	136 110	0.30	33.00 43098 B H T:
PREPARING 2ND ESTIMATES			
08/31/14 08/21/14 5 99 DAVID KUMOR	136 125	0.30	37.50 53166 B H T:
SETTING UP FOR E FILE			
09/30/14 09/04/14 5 99 DAVID KUMOR	136 125	0.20	25.00 54342 B H T:
ESTIMATES			
136 DAVID KUMOR	1.70	185.50	
BUSTAX Report Typing	1.70	185.50	
07/31/14 07/22/14 6 1 TIMOFEEY S. KRAVETS	142 100	0.30	30.00 51101 B H T:
got ready for interim trip			
142 TIMOFEEY S. KRAVETS	0.30	30.00	
INTSER Interim Visit Planning	0.30	30.00	
07/31/14 07/23/14 6 13 Bob Seibel	75 200	8.00	1,600.00 51853 B H T:
Interim Visit.			
07/31/14 07/24/14 6 13 Bob Seibel	75 200	7.00	1,400.00 51852 B H T:
Interim visit.			
75 Bob Seibel	15.00	3,000.00	
07/31/14 07/24/14 6 13 Randall Franzen	83 275	8.00	2,200.00 51644 B H T:
go to NY and do interim visit			
83 Randall Franzen	8.00	2,200.00	
INTSER Rev. Ledger & Schedules	23.00	5,200.00	

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CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR TOYOTA/ VIVIAN 718-279-1800									
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
08/31/14	07/31/14	6 60	VINCENT BUCOLO	135	125	0.40	50.00	51175	B H T:
									going over letter with rsk
						135	VINCENT BUCOLO	0.40	50.00
						INTSER	Income Tax Project & Ex	0.40	50.00
08/31/14	07/28/14	6 99	VINCENT BUCOLO	135	125	2.70	337.50	51130	B H T:
							INTERIM		
08/31/14	07/28/14	6 99	VINCENT BUCOLO	135	125	2.90	362.50	51141	B H T:
08/31/14	07/29/14	6 99	VINCENT BUCOLO	135	125	0.40	50.00	51146	B H T:
							FINISHING TOUCHES TO LETTER		
08/31/14	07/31/14	6 99	VINCENT BUCOLO	135	125	0.30	37.50	51172	B H T:
08/31/14	07/31/14	6 99	VINCENT BUCOLO	135	125	0.20	25.00	51176	B H T:
							update letter for rsk comments		
						135	VINCENT BUCOLO	6.50	812.50
						INTSER	Report Typing	6.50	812.50
03/31/14	03/18/14	7 60	DAVID KUMOR	136	110	0.80	88.00	30517	B H T:
							LOOKING OVER PERSONAL EXTENSIONS FOR KOUFAKI		
						136	DAVID KUMOR	0.80	88.00
						PERSTX	Income Tax Project & Ex	0.80	88.00
11/30/13	11/08/13	8 32	Randall Franzen	83	250	0.20	50.00	17607	B H T:
							calls to Arangio for Mike to do deal when needed		
04/30/14	04/01/14	8 32	Randall Franzen	83	275	1.30	357.50	33736	B H T:
							calls from Mike		
05/31/14	05/13/14	8 32	Randall Franzen	83	275	0.50	137.50	42666	B H T:
							call form Vivian then need people		
						83	Randall Franzen	2.00	545.00
						Other Special Projects(detail)	2.00		
						* * TOTAL FEES	157.30	29,012.50	
* * CHARGEABLE EXPENSES * *									
02/28/14	01/27/14	10 1	Bob Seibel	75			111.34	25580	B H T:
						75	Bob Seibel	111.34	
						MILEAGE	6160	111.34	
02/28/14	01/27/14	10 2	Bob Seibel	75			51.60	25581	B H T:
02/28/14	01/28/14	10 2	Bob Seibel	75			2.25	25582	B H T:
						75	Bob Seibel	53.85	

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE EXPENSES * *

02/28/14	01/29/14	10	2	Randall Franzen	83		125.00	29327	B H T:
				tolls etc					
07/31/14	07/24/14	10	2	Randall Franzen	83		300.00	51650	B H T:
				travel adn tolls					
			83	Randall Franzen			425.00		
				TOLLS AND PARKING 6166			478.85		
02/28/14	01/29/14	10	3	Bob Seibel	75		50.77	25583	B H T:
			75	Bob Seibel			50.77		
				SUPPER MONEY 6167			50.77		
07/31/14	07/24/14	10	4	Randall Franzen	83		742.00	51649	B H T:
				hotels					
			83	Randall Franzen			742.00		
				HOTELS AND TRAVEL 6160			742.00		
02/28/14	01/29/14	10	5	Randall Franzen	83		350.00	29326	B H T:
				donuts snacks etc					
			83	Randall Franzen			350.00		
				T&E 6159			350.00		
				* * TOTAL EXPENSES			1,732.96		

* * DEBITS & CREDITS * *

10/31/13	10/31/13	99	3				-1,000.00	996406	B H T:
11/30/13	11/30/13	99	3				-1,000.00	4793	B H T:
12/31/13	12/31/13	99	3				-1,000.00	4930	B H T:
01/31/14	01/31/14	99	3				-1,000.00	14754	B H T:
02/28/14	02/28/14	99	3				-1,000.00	14892	B H T:
02/28/14	02/28/14	99	3				-7,900.00	25495	B H T:
03/31/14	03/31/14	99	3				-1,000.00	16265	B H T:
04/30/14	04/30/14	99	3				-1,000.00	19319	B H T:
05/31/14	05/31/14	99	3				-1,000.00	19461	B H T:
06/30/14	06/30/14	99	3				-1,000.00	24206	B H T:
07/31/14	07/31/14	99	3				-1,000.00	38358	B H T:
08/31/14	08/31/14	99	3				-1,000.00	38502	B H T:
09/30/14	09/30/14	99	3				-1,000.00	41277	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -19,900.00

26 Sep 2014 09:28

DWIP SORT ON CLIENT ID 5267 /

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VOYNOW_024879

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR TOYOTA/ VIVIAN 718-279-1800
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
29,012.50	1,732.96	30,745.46	0.00	30,745.46	-19,900.00	10,845.46

26 Sep 2014 09:28

DWIP SORT ON CLIENT ID 5267 /

PAGE: 75

CONFIDENTIAL

VOYNOW_024880

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2014

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 23082

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE \$ 3,540.00

CONFIDENTIAL

VOYNOW_024881

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

February 6, 2014

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 22769

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
THE DECEMBER 31, 2013 CLOSING OF THE BOOKS
AND PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 7,900.00

CONFIDENTIAL

VOYNOW_024882

(1) Today's date (1) 9.30.13
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) _____, 200____
through the Month Ending (5b) 9.30.13, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,310.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # : 22178

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

M.K. 1040

CONFIDENTIAL

VOYNOW_024883

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2013

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 22438

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE \$ 3,310.00

CONFIDENTIAL

VOYNOW_024884

(1) Today's date	(1) <u>9.30.13</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) <u>9.30.13</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL.
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,540.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): 5267

BILL #: 22439

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

Estate/Gift

CONFIDENTIAL

VOYNOW_024885

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2013

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 22439

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE \$ 4,540.00

POSTED

CONFIDENTIAL

VOYNOW_024886

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2013

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 22439

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,540.00
4

CONFIDENTIAL

VOYNOW_024887

(1) Today's date (1) 9.30.13
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) 200
through the Month Ending (5b) 9.30.13 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation of various analysis and account
reconcillations requested by chase bank in their
review & renewal process for the Floorplan Notes payable.

Amount Due 1,910.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: 0

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP /(DOWN):

BILL #: 22437

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024888

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

October 1, 2013

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 22437

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF VARIOUS ANALYSIS AND ACCOUNT
RECONCILIATIONS REQUESTED BY CHASE BANK IN
THEIR REVIEW AND RENEWAL PROCESS FOR THE
FLOORPLAN NOTES PAYABLE

AMOUNT DUE

\$ 1,910.00

PAID

CONFIDENTIAL

VOYNOW_024889

VOYNOW BAYARD CO

WIP

(1) Today's date (1) 3.7.13
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) 200
through the Month Ending (5b) 12.31.12 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2012 closing of the books
preparation of Federal , State and city
corporate tax returns.

Accountant

Amount Due 7,750.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.
LAST YEAR BILL: 7,250 TOTAL W.I.P.:
DATE BILLED: W.I.P. TO TRANSFER:
BILLED THROUGH W.I.P. TO HOLD:
CLIENT # / FILE # W.I.P. TO CLEAR:
CLIENT NAME: WRITE UP / DOWN:
BILL # : 22047
DATE KEYPUNCHED: BILL
TOTAL AMOUNT BILLABLE: 7,750.00
LESS RETAINERS AND OR PROGRESS BILLING:
AMOUNT OF BILL: 7,750.00

CONFIDENTIAL

VOYNOW_024890

CONFIDENTIAL

VOYNOW_024891

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

March 9, 2013

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 22067

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED
ON DECEMBER 31, 2012 CLOSING OF THE
BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 7,750.00

CONFIDENTIAL

VOYNOW_024892

(1) Today's date	(1) <u>9.30.12</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending	(5a) _____ 200
through the Month Ending	(5b) <u>9.30.12</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,130.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL #: 2025

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

M.K. 1040

CONFIDENTIAL

VOYNOW_024893

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2012

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 21725

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE \$ 3,130.00

CONFIDENTIAL

VOYNOW_024894

(1) Today's date (1) 9.30.12
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) _____, 200____
through the Month Ending (5b) 9.30.12, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2011
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,465.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # 21727

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

CONFIDENTIAL

VOYNOW_024895

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2012

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 21727

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2011 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND
CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,465.00

POSTED

CONFIDENTIAL

VOYNOW_024896

v.6.00

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

718-279-1800

5267 / STAR TOYOTA/ GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 <-----> VIVIAN <-----> PRIOR 12 MONTHS <-----> CASH

MON-YR	BILLS	WRT U/D	WRT OFFS	CASH	MON-YR	BILLS	WRT U/D	WRT OFFS	CASH
OCT-11	1,000	0	0	1,000	OCT-10	1,000	0	0	1,000
NOV-11	1,000	0	0	1,000	NOV-10	1,000	0	0	1,000
DEC-11	1,000	0	0	1,000	DEC-10	1,000	9,000	0	12,085
JAN-12	1,000	0	0	1,000	JAN-11	1,000	0	0	1,000
FEB-12	8,250	0	0	8,250	FEB-11	8,200	0	0	1,000
MAR-12	1,000	0	0	1,000	MAR-11	1,000	0	0	8,200
APR-12	1,000	0	0	1,000	APR-11	1,000	0	0	1,000
MAY-12	1,000	0	0	1,000	MAY-11	1,000	0	0	1,000
JUN-12	10,765	0	0	10,765	JUN-11	1,000	0	0	1,000
JUL-12	1,000	0	0	1,000	JUL-11	1,000	0	0	1,000
AUG-12	1,000	0	0	1,000	AUG-11	1,000	0	0	1,000
SEP-12	1,000	0	0	1,000	SEP-11	12,750	-18,290	0	1,000
TOTAL	29,015	0	0	40,765	TOTAL	30,950	-9,290	0	30,285
YTD	26,015	0	0	26,015	PYTD	27,950	-18,290	0	16,200

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	7,560.00	-625.00	587.50	-3,275.00	4,370.00	-4,925.00	3,692.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST DATE	AMOUNT	TYPE
HOURS	0.00	182.70	-182.70	0.00%	BILLED 11/01/12	1,000.00	PRG
DOLLARS	0.00	35,907.50	-35,907.50	0.00%	PAYMENT 10/09/12	1,000.00	SN

WORK-IN-PROCESS				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
41,707.50	0.00	0.00	-38,015.00	3,692.50	0.00	0.00	3,692.50

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (P) (Final) NET WIP 3,692.50

WIP T.FER: _____

WIP TO D: _____

WIP TO C: _____

WRITE UP/D: _____

AMOUNT TO BIL: _____

APPROVED BY: _____ DA _____

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID 5267 / PAGE:

CONFIDENTIAL

VOYNOW_024897

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	111.60	22,022.50	22,022.50
INTERIM SERVICES	65.10	11,460.00	33,482.50
PERSONAL TAX RETURN SERVICES	2.00	500.00	33,982.50
SPECIAL PROJECTS-MUST USE MEMO	31.20	7,725.00	41,707.50
SYSTEM GENERATED FEES	0.00	-38,015.00	3,692.50
** TOTAL	209.90	3,692.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-38,015.00	-38,015.00
127 RAFAEL VARGAS	23.20	2,320.00	-35,695.00
132 DOROTHEA BURCH	0.50	55.00	-35,640.00
134 MEGAN WAGNER	0.20	10.00	-35,630.00
135 VINCENT BUCOLO	0.50	50.00	-35,580.00
136 DAVID KUMOR	1.00	100.00	-35,480.00
48 Kenneth Mann	10.60	1,060.00	-34,420.00
63 Betteann Norris	0.50	125.00	-34,295.00
75 Bob Seibel	0.30	22.50	-34,272.50
83 Randall Franzen	88.50	16,815.00	-17,457.50
	84.60	21,150.00	3,692.50
** TOTAL	209.90	3,692.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-1,000.00	-1,000.00
02/28/11	0.00	-1,000.00	-2,000.00
03/31/11	0.00	-1,000.00	-3,000.00
04/30/11	0.00	-1,000.00	-4,000.00
05/31/11	0.00	-1,000.00	-5,000.00
06/30/11	0.00	-1,000.00	-6,000.00
07/31/11	0.00	-1,000.00	-7,000.00
08/31/11	0.00	-1,000.00	-8,000.00
09/30/11	0.00	-1,000.00	-9,000.00
10/31/11	8.70	1,105.00	-7,895.00
11/30/11	17.50	2,505.00	-5,390.00
12/31/11	1.00	-810.00	-6,200.00
01/31/12	34.70	6,165.00	-35.00
02/29/12	9.00	-6,450.00	-6,485.00
03/31/12	4.00	-180.00	-6,665.00
04/30/12	11.20	1,740.00	-4,925.00
05/31/12	30.60	4,370.00	-555.00
06/30/12	34.40	-3,275.00	-3,830.00
07/31/12	6.80	587.50	-3,242.50
08/31/12	1.50	-625.00	-3,867.50
09/30/12	50.50	7,560.00	3,692.50
** TOTAL	209.90	3,692.50	

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

5267 /

PAGE: 71

CONFIDENTIAL

VOYNOW_024898

v.6.00

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/12	01/09/12	5 21	DOROTHEA BURCH	132	50	0.20	10.00	923783	B H T:
			fax LIFO entry						
			132 DOROTHEA BURCH			0.20	10.00		
05/31/12	05/09/12	5 21	DAVID KUMOR	136	100	0.50	50.00	940186	B H T:
			LIFO CALCULATIONS						
			136 DAVID KUMOR			0.50	50.00		
01/31/12	01/06/12	5 21	Kenneth Mann	48	250	0.30	75.00	936964	B H T:
			LIFO						
01/31/12	01/10/12	5 21	Kenneth Mann	48	250	0.20	50.00	936982	B H T:
			LIFO						
			48 Kenneth Mann			0.50	125.00		
			BUSTAX LIFO Computations			1.20	185.00		
06/30/12	06/06/12	5 60	Brett Bausinger	124	100	0.60	60.00	943685	B H T:
06/30/12	06/07/12	5 60	Brett Bausinger	124	100	0.50	50.00	943698	B H T:
			124 Brett Bausinger			1.10	110.00		
			BUSTAX Income Tax Project & Ex			1.10	110.00		
05/31/12	05/14/12	5 61	DAVID KUMOR	136	100	2.20	220.00	940953	B H T:
			TAX RETURN						
05/31/12	05/15/12	5 61	DAVID KUMOR	136	100	1.70	170.00	940954	B H T:
			FINSISHING UP TAX RETURN						
05/31/12	05/23/12	5 61	DAVID KUMOR	136	100	0.50	50.00	942161	B H T:
			UPDATING RETURN						
05/31/12	05/25/12	5 61	DAVID KUMOR	136	100	1.60	160.00	942164	B H T:
			UPDATING RETURN						
			136 DAVID KUMOR			6.00	600.00		
07/31/12	06/25/12	5 61	Betteann Norris	63	75	0.30	22.50	946827	B H T:
			process tax return						
			63 Betteann Norris			0.30	22.50		
			BUSTAX Federal Tax Return Prep			6.30	622.50		
03/31/12	03/14/12	5 66	Randall Franzen	83	250	1.00	250.00	936625	B H T:
			calls to NYS to go over and try to figure out						
			what 211 10/34 Jamaaica ave is and called the						
			dissolution dept on						
			what to do						
			83 Randall Franzen			1.00	250.00		
			BUSTAX Tax Notice Response			1.00	250.00		
11/30/11	11/02/11	5 68	Bob Seibel	75	190	0.50	95.00	916243	B H

12 Oct 2012 10:39 DWIP SORT ON CLIENT ID 5267 / F

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VOYNOW_024899

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

11/30/11	11/17/11	5 68	Bob Seibel	75	190	7.00	1,330.00	918386	B H T:	TIP TIP
11/30/11	11/18/11	5 68	Bob Seibel	75	190	7.00	1,330.00	918387	B H T:	
12/31/11	12/09/11	5 68	Bob Seibel	75	190	1.00	190.00	919910	B H T:	
		75	Bob Seibel			15.50	2,945.00			
11/30/11	11/17/11	5 68	Randall Franzen	83	250	2.00	500.00	919640	B H T:	TP Estate
11/30/11	11/25/11	5 68	Randall Franzen	83	250	1.00	250.00	919656	B H T:	
		83	Randall Franzen			3.00	750.00			
			BUSTAX Tax Planning			18.50	3,695.00			
10/31/11	10/10/11	5 69	RAFAEL VARGAS	127	110	0.50	55.00	911906	B H T:	
			SCANNING 2010 FED TAX RETURNS.							
		127	RAFAEL VARGAS			0.50	55.00			
01/31/12	01/06/12	5 69	Bob Seibel	75	190	0.50	95.00	921951	B H T:	Y/E Y/E Y/E
01/31/12	01/25/12	5 69	Bob Seibel	75	190	8.50	1,615.00	926357	B H T:	
01/31/12	01/26/12	5 69	Bob Seibel	75	190	8.50	1,615.00	926358	B H T:	
01/31/12	01/27/12	5 69	Bob Seibel	75	190	7.00	1,330.00	926359	B H T:	
02/29/12	02/04/12	5 69	Bob Seibel	75	190	0.50	95.00	926391	B H T:	
02/29/12	02/21/12	5 69	Bob Seibel	75	190	0.50	95.00	930345	B H T:	
02/29/12	02/22/12	5 69	Bob Seibel	75	190	2.00	380.00	930357	B H T:	
02/29/12	02/23/12	5 69	Bob Seibel	75	190	1.00	190.00	930363	B H T:	
02/29/12	02/24/12	5 69	Bob Seibel	75	190	1.00	190.00	930315	B H T:	
03/31/12	03/01/12	5 69	Bob Seibel	75	190	0.50	95.00	930102	B H T:	
03/31/12	03/06/12	5 69	Bob Seibel	75	190	2.50	475.00	935625	B H T:	
04/30/12	03/30/12	5 69	Bob Seibel	75	190	1.00	190.00	934989	B H T:	
05/31/12	05/07/12	5 69	Bob Seibel	75	190	0.50	95.00	942080	B H T:	
05/31/12	05/10/12	5 69	Bob Seibel	75	190	2.00	380.00	942099	B H T:	
05/31/12	05/11/12	5 69	Bob Seibel	75	190	1.00	190.00	942109	B H T:	
05/31/12	05/14/12	5 69	Bob Seibel	75	190	1.00	190.00	942119	B H T:	

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VOYNOW_024900

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

05/31/12	05/18/12	5 69	Bob Seibel	75	190	1.00	190.00	942131	B H T:
			401k info for Maria.						
05/31/12	05/21/12	5 69	Bob Seibel	75	190	2.00	380.00	942174	B H T:
			Go over Job & T/R						
05/31/12	05/23/12	5 69	Bob Seibel	75	190	2.00	380.00	942188	B H T:
			Go over Job & T/R						
05/31/12	05/25/12	5 69	Bob Seibel	75	190	2.00	380.00	942190	B H T:
			Go over Job & T/R						
06/30/12	06/06/12	5 69	Bob Seibel	75	190	1.00	190.00	945496	B H T:
			Estimated tax payments.						
06/30/12	06/08/12	5 69	Bob Seibel	75	190	1.00	190.00	945515	B H T:
			Send est. pmts to Vivian and Phone call with Vivian to go over est pmts.						
07/31/12	06/25/12	5 69	Bob Seibel	75	190	1.00	190.00	948553	B H T:
			tax return						
		75	Bob Seibel			48.00	9,120.00		
10/31/11	10/07/11	5 69	Randall Franzen	83	250	3.00	750.00	910403	B H T:
			Work on SR tax return						
10/31/11	10/13/11	5 69	Randall Franzen	83	250	1.20	300.00	915359	B H T:
			call sto Mike and go over return to get out						
10/31/11	10/14/11	5 69	Randall Franzen	83	250	2.00	500.00	915365	B H T:
			calls to get forms sent back to us and email info to Star and calls from Mike K to go over Lynns info and trust and Jerney taxes						
01/31/12	01/03/12	5 69	Randall Franzen	83	250	1.50	375.00	927603	B H T:
			calls form Vuvia to go over Life and yeare end entries						
01/31/12	01/26/12	5 69	Randall Franzen	83	250	8.00	2,000.00	927638	B H T:
			go to NY and do the year end						
04/30/12	03/26/12	5 69	Randall Franzen	83	250	1.00	250.00	936149	B H T:
			look up info for Vivian on the Kids trust for Mike K						
04/30/12	03/31/12	5 69	Randall Franzen	83	250	1.20	300.00	936177	B H T:
			get Mike his question						
04/30/12	04/02/12	5 69	Randall Franzen	83	250	1.00	250.00	936345	B H T:
			calls from Vivan to go over return and followup iwth year end info						
04/30/12	04/03/12	5 69	Randall Franzen	83	250	2.00	500.00	936359	B H T:
			go over various return and check for extension						
04/30/12	04/04/12	5 69	Randall Franzen	83	250	1.00	250.00	936365	B H T:
			look over Sr info						
04/30/12	04/04/12	5 69	Randall Franzen	83	250	1.00	250.00	936371	B H T:
			go over extension that need to be made						
04/30/12	04/05/12	5 69	Randall Franzen	83	250	1.00	250.00	936375	B H T:
			go over returns foe extensions						
04/30/12	04/16/12	5 69	Randall Franzen	83	250	1.00	250.00	940077	B H T:
			go over tax info I received from Mike K about Jerney						
04/30/12	04/26/12	5 69	Randall Franzen	83	250	1.00	250.00	940088	B H T:
			look up tax notice for Mike K						
07/31/12	07/06/12	5 69	Randall Franzen	83	250	1.00	250.00	950211	B H T:
			call with Vivian to go over year end returns						

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VOYNOW_024901

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION
 VIVIAN 718-279-1800

 * * CHARGEABLE FEES BY CODES/STAFF/ * *
 coming to her and discuss the computer system and
 situation with Star
 nissan
 08/31/12 08/20/12 5 69 Randall Franzen 83 250 1.50 375.00 955656 B H T:
 see what elsw we need for the boys returns
 09/30/12 09/07/12 5 69 Randall Franzen 83 250 1.50 375.00 956655 B H T:
 look over Mike K tax info
 83 Randall Franzen 29.90 7,475.00
 BUSTAX Year End Tax Work 78.40 16,650.00
 02/29/12 02/04/12 5 90 VINCENT BUCOLO 135 100 1.00 100.00 925984 B H T:
 135 VINCENT BUCOLO 1.00 100.00
 05/31/12 05/09/12 5 90 DAVID KUMOR 136 100 1.30 130.00 940187 B H T:
 UPDATING TRAIL BALANCE
 05/31/12 05/10/12 5 90 DAVID KUMOR 136 100 0.40 40.00 940196 B H T:
 UPDATING RETURN
 05/31/12 05/11/12 5 90 DAVID KUMOR 136 100 0.70 70.00 940201 B H T:
 UPDATING TRAIL BALANCE
 05/31/12 05/14/12 5 90 DAVID KUMOR 136 100 0.40 40.00 940952 B H T:
 UPDATING TRAIL BALANCE
 136 DAVID KUMOR 2.80 280.00
 BUSTAX Trial Balance Data Inpu 3.80 380.00
 05/31/12 05/03/12 5 99 DAVID KUMOR 136 100 1.00 100.00 939508 B H T:
 UNICAP CALCULATIONS
 05/31/12 05/07/12 5 99 DAVID KUMOR 136 100 0.30 30.00 940192 B H T:
 UPDATING UNICAP
 136 DAVID KUMOR 1.30 130.00
 BUSTAX Report Typing 1.30 130.00
 06/30/12 05/30/12 6 1 Bob Seibel 75 190 1.00 190.00 943675 B H T:
 Prepair for visit.
 75 Bob Seibel 1.00 190.00
 INTSER Interim Visit Planning 1.00 190.00
 09/30/12 08/28/12 6 13 Brett Bausinger 124 100 11.50 1,150.00 955288 B H T:
 09/30/12 08/29/12 6 13 Brett Bausinger 124 100 8.00 800.00 955289 B H T:
 09/30/12 08/30/12 6 13 Brett Bausinger 124 100 0.80 80.00 955301 B H T:
 editing interim letter for star
 124 Brett Bausinger 20.30 2,030.00
 06/30/12 05/31/12 6 13 Bob Seibel 75 190 7.00 1,330.00 943678 B H T:
 Interim Visit.
 09/30/12 08/28/12 6 13 Bob Seibel 75 190 9.00 1,710.00 955328 B H T:

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VOYNOW_024902

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

09/30/12	08/29/12	6 13	Interim Visit. Bob Seibel Interim Visit.	75	190	8.00	1,520.00	955329	B H T:
		75	Bob Seibel			24.00	4,560.00		
06/30/12	05/31/12	6 13	Randall Franzen interim visiti	83	250	4.00	1,000.00	944583	B H T:
06/30/12	06/01/12	6 13	Randall Franzen go over the visit and what we need to do with year end work and interim visita	83	250	2.00	500.00	944586	B H T:
07/31/12	07/23/12	6 13	Randall Franzen calls from Vivian to go over computers and storage and status of what we billed and who and what she needs to know	83	250	1.50	375.00	954780	B H T:
09/30/12	08/28/12	6 13	Randall Franzen go ot NY and do an interim visit	83	250	8.00	2,000.00	955673	B H T:
09/30/12	08/30/12	6 13	Randall Franzen go over what we did for interim and status of current tax planning for the boys	83	250	2.50	625.00	955683	B H T:
		83	Randall Franzen			18.00	4,500.00		
			INTSER Rev. Ledger & Schedules			62.30	11,090.00		
06/30/12	06/04/12	6 20	Brett Bausinger write up of interim visti reprot (service section)	124	100	1.80	180.00	943684	B H T:
		124	Brett Bausinger			1.80	180.00		
			INTSER Service Dept Analysis			1.80	180.00		
10/31/11	10/11/11	7 61	Randall Franzen calls with Vivian and	83	250	2.00	500.00	915348	B H T:
		83	Randall Franzen			2.00	500.00		
			PERSTX Federal Tax Return Prep			2.00	500.00		
06/30/12	06/04/12	8 32	MEGAN WAGNER census	134	100	0.50	50.00	943815	B H T:
		134	MEGAN WAGNER			0.50	50.00		
02/29/12	02/02/12	8 32	Randall Franzen work on the estate return	83	250	3.00	750.00	927641	B H T:
05/31/12	05/11/12	8 32	Randall Franzen go over estate	83	250	2.00	500.00	940290	B H T:
05/31/12	05/21/12	8 32	Randall Franzen work on the Estate return	83	250	3.50	875.00	944562	B H T:
05/31/12	05/22/12	8 32	Randall Franzen go over estate return to get readt to send to Steve S	83	250	2.00	500.00	944564	B H T:
05/31/12	05/25/12	8 32	Randall Franzen go over the estate and calls to Steve to go over	83	250	1.00	250.00	944572	B H T:

Estate

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VOYNOW_024903

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

the info which he did not receive
 06/30/12 05/30/12 8 32 Randall Franzen 83 250 3.00 750.00 944579 B H T:
 work on the estate return
 06/30/12 06/05/12 8 32 Randall Franzen 83 250 3.00 750.00 946090 B H T:
 calls with Steve to go over the estate and look
 over retrnn to get ready to send out
 06/30/12 06/08/12 8 32 Randall Franzen 83 250 1.50 375.00 946107 B H T:
 calls from Vivian to go over the computer system
 and interim visit time and getting estate discussed
 06/30/12 06/15/12 8 32 Randall Franzen 83 250 1.50 375.00 946126 B H T:
 emails and get return ready to sign for the
 estate and get Mike direction s
 06/30/12 06/18/12 8 32 Randall Franzen 83 250 6.00 1,500.00 946130 B H T:
 meet with Mike and Steve Seigel to go over estate
 planning for the boys
 07/31/12 06/26/12 8 32 Randall Franzen 83 250 1.00 250.00 947979 B H T:
 go over the estate info
 07/31/12 06/27/12 8 32 Randall Franzen 83 250 2.00 500.00 947980 B H T:
 estate info
 09/30/12 08/30/12 8 32 Randall Franzen 83 250 1.20 300.00 955684 B H T:
 calls from Steve Siegel to go over estate
 planning and status of Mike info and planning

Estate

83 Randall Franzen 30.70 7,675.00
 Other Special Projects(detail) 31.20 7,725.00

* * TOTAL FEES 209.90 41,707.50

* * DEBITS & CREDITS * *

01/31/11 01/31/11 99 3 -1,000.00 873884 ON HOLD
 02/28/11 02/28/11 99 3 -1,000.00 874103 ON HOLD
 03/31/11 03/31/11 99 3 -1,000.00 878443 ON HOLD
 04/30/11 04/30/11 99 3 -1,000.00 883716 ON HOLD
 05/31/11 05/31/11 99 3 -1,000.00 889346 ON HOLD
 06/30/11 06/30/11 99 3 -1,000.00 892676 ON HOLD
 07/31/11 07/31/11 99 3 -1,000.00 898298 ON HOLD
 08/31/11 08/31/11 99 3 -1,000.00 903594 ON HOLD
 09/30/11 09/30/11 99 3 -1,000.00 905807 ON HOLD
 10/31/11 10/31/11 99 3 -1,000.00 910641 B H T:
 11/30/11 11/30/11 99 3 -1,000.00 914712 B H T:
 12/31/11 12/31/11 99 3 -1,000.00 917951 B H T:
 01/31/12 01/31/12 99 3 -1,000.00 922570 B H T:
 02/29/12 02/29/12 99 3 -1,000.00 925047 B H T:
 02/29/12 02/29/12 99 3 -7,250.00 928039 B H T:
 03/31/12 03/31/12 99 3 -1,000.00 929015 B H T:
 04/30/12 04/30/12 99 3 -1,000.00 934172 B H T:
 05/31/12 05/31/12 99 3 -1,000.00 938952 B H T:
 06/30/12 06/30/12 99 3 -1,000.00 942403 B H T:
 06/30/12 06/30/12 99 3 -9,765.00 950099 B H T:
 07/31/12 07/31/12 99 3 -1,000.00 951125 B H T:
 08/31/12 08/31/12 99 3 -1,000.00 951675 B H T:

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VOYNOW_024904

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR TOYOTA/ VIVIAN 718-279-1800
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * * DEBITS/CREDITS * * *

09/30/12 09/30/12 99 3 -1,000.00 953633 B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -38,015.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
41,707.50	0.00	41,707.50	0.00	41,707.50	-38,015.00	3,692.50

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DWIP SORT ON CLIENT ID

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VOYNOW_024905

(1) Today's date	(1) <u>9.30.12</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) <u>9.30.12</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 2,680.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # : 2724

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

Boys Estate Plan

CONFIDENTIAL

VOYNOW_024906

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2012

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 21726

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 2,680.00

CONFIDENTIAL

VOYNOW_024907

(1) Today's date	(1) <u>6.30.12</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> 200
through the Month Ending	(5b) <u>6.30.12</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due

9,765.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROG)

DATE BILLED:

BILLED THROUGH
CLIENT # / FILE #

CLIENT NAME:

BILL # : 21519

DATE KEYPUNCHED:

LESS RETA

*Should w/call
it something else
what is this
For 22
Estate.*

*Estate of
Georgia Koufakis*

CONFIDENTIAL

VOYNOW_024908

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

June 29, 2012

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 21519

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

POSTED

AMOUNT DUE

\$ 9,765.00

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VOYNOW_024909

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR . PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56					VIVIAN 718-279-1800				
STAR TOYOTA/									
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
JUL-11	1,000	0	0	1,000	JUL-10	1,000	0	0	1,000
AUG-11	1,000	0	0	1,000	AUG-10	1,000	0	0	1,000
SEP-11	12,750	-18,290	0	1,000	SEP-10	12,085	6,855	0	1,000
OCT-11	1,000	0	0	1,000	OCT-10	1,000	0	0	1,000
NOV-11	1,000	0	0	12,750	NOV-10	1,000	0	0	12,085
DEC-11	1,000	0	0	1,000	DEC-10	1,000	9,000	0	1,000
JAN-12	1,000	0	0	1,000	JAN-11	1,000	0	0	1,000
FEB-12	8,250	0	0	1,000	FEB-11	8,200	0	0	1,000
MAR-12	1,000	0	0	8,250	MAR-11	1,000	0	0	8,200
APR-12	1,000	0	0	1,000	APR-11	1,000	0	0	1,000
MAY-12	1,000	0	0	1,000	MAY-11	1,000	0	0	1,000
JUN-12	1,000	0	0	1,000	JUN-11	1,000	0	0	1,000
TOTAL	31,000	-18,290	0	31,000	TOTAL	30,285	15,855	0	30,285
YTD	13,250	0	0	13,250	PYTD	13,200	0	0	13,200

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	6,490.00	4,370.00	1,740.00	-180.00	-6,450.00	-35.00	5,935.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	123.90	-123.90	0.00%	BILLED	06/01/12	1,000.00	PRG
DOLLARS	0.00	25,385.00	-25,385.00	0.00%	PAYMENT	06/11/12	1,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
31,185.00	0.00	0.00	-25,250.00	5,935.00	0.00	0.00	5,935.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 5,935.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

Estate Time
Toyota 6625
Estate 3014
NISSAN 500
10139

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VOYNOW_024910

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	106.30	20,810.00	20,810.00
INTERIM SERVICES	15.80	3,200.00	24,010.00
PERSONAL TAX RETURN SERVICES	2.00	500.00	24,510.00
SPECIAL PROJECTS-MUST USE MEMO	27.00	6,675.00	31,185.00
SYSTEM GENERATED FEES	0.00	-25,250.00	5,935.00
** TOTAL	151.10	5,935.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-25,250.00	-25,250.00
124 Brett Bausinger	2.90	290.00	-24,960.00
127 RAFAEL VARGAS	0.50	55.00	-24,905.00
132 DOROTHEA BURCH	0.20	10.00	-24,895.00
134 MEGAN WAGNER	0.50	50.00	-24,845.00
135 VINCENT BUCOLO	1.00	100.00	-24,745.00
136 DAVID KUMOR	10.60	1,060.00	-23,685.00
48 Kenneth Mann	0.50	125.00	-23,560.00
75 Bob Seibel	70.50	13,395.00	-10,165.00
83 Randall Franzen	64.40	16,100.00	5,935.00
** TOTAL	151.10	5,935.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-1,000.00	-1,000.00
02/28/11	0.00	-1,000.00	-2,000.00
03/31/11	0.00	-1,000.00	-3,000.00
04/30/11	0.00	-1,000.00	-4,000.00
05/31/11	0.00	-1,000.00	-5,000.00
06/30/11	0.00	-1,000.00	-6,000.00
07/31/11	0.00	-1,000.00	-7,000.00
08/31/11	0.00	-1,000.00	-8,000.00
09/30/11	0.00	-1,000.00	-9,000.00
10/31/11	8.70	1,105.00	-7,895.00
11/30/11	17.50	2,505.00	-5,390.00
12/31/11	1.00	-810.00	-6,200.00
01/31/12	34.70	6,165.00	-35.00
02/29/12	9.00	-6,450.00	-6,485.00
03/31/12	4.00	-180.00	-6,665.00
04/30/12	11.20	1,740.00	-4,925.00
05/31/12	30.60	4,370.00	-555.00
06/30/12	34.40	6,490.00	5,935.00
** TOTAL	151.10	5,935.00	

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VOYNOW_024911

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR TOYOTA/ VIVIAN 718-279-1800									
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
01/31/12	01/09/12	5 21	DOROTHEA BURCH fax LIFO entry	132	50	0.20	10.00	923783	B H T:
		132	DOROTHEA BURCH			0.20	10.00		
05/31/12	05/09/12	5 21	DAVID KUMOR LIFO CALCULATIONS	136	100	0.50	50.00	940186	B H T:
		136	DAVID KUMOR			0.50	50.00		
01/31/12	01/06/12	5 21	Kenneth Mann LIFO	48	250	0.30	75.00	936964	B H T:
01/31/12	01/10/12	5 21	Kenneth Mann LIFO	48	250	0.20	50.00	936982	B H T:
		48	Kenneth Mann			0.50	125.00		
			BUSTAX LIFO Computations			1.20	185.00		
06/30/12	06/06/12	5 60	Brett Bausinger	124	100	0.60	60.00	943685	B H T:
06/30/12	06/07/12	5 60	Brett Bausinger	124	100	0.50	50.00	943698	B H T:
		124	Brett Bausinger			1.10	110.00		
			BUSTAX Income Tax Project & Ex			1.10	110.00		
05/31/12	05/14/12	5 61	DAVID KUMOR TAX RETURN	136	100	2.20	220.00	940953	B H T:
05/31/12	05/15/12	5 61	DAVID KUMOR FINSISHING UP TAX RETURN	136	100	1.70	170.00	940954	B H T:
05/31/12	05/23/12	5 61	DAVID KUMOR UPDATING RETURN	136	100	0.50	50.00	942161	B H T:
05/31/12	05/25/12	5 61	DAVID KUMOR UPDATING RETURN	136	100	1.60	160.00	942164	B H T:
		136	DAVID KUMOR			6.00	600.00		
			BUSTAX Federal Tax Return Prep			6.00	600.00		
03/31/12	03/14/12	5 66	Randall Franzen calls to NYS to go over and try to figure out what 211 10/34 Jamaica ave is and called the dissolution dept on what to do	83	250	1.00	250.00	936625	B H T:
		83	Randall Franzen			1.00	250.00		
			BUSTAX Tax Notice Response			1.00	250.00		
11/30/11	11/02/11	5 68	Bob Seibel Set up visit.	75	190	0.50	95.00	916243	B H T:
11/30/11	11/17/11	5 68	Bob Seibel Tax planning visit.	75	190	7.00	1,330.00	918386	B H T:
11/30/11	11/18/11	5 68	Bob Seibel Tax planning visit.	75	190	7.00	1,330.00	918387	B H T:

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR TOYOTA/							VIVIAN	718-279-1800
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
12/31/11	12/09/11	5 68	Bob Seibel	75	190	1.00	190.00	919910 B H T:
		75	Bob Seibel			15.50	2,945.00	
11/30/11	11/17/11	5 68	Randall Franzen	83	250	2.00	500.00	919640 B H T:
			then drive to NY to do tax planning					
11/30/11	11/25/11	5 68	Randall Franzen	83	250	1.00	250.00	919656 B H T:
			calls from Mike to go over Sr info apprasial info					
		83	Randall Franzen			3.00	750.00	
			BUSTAX Tax Planning			18.50	3,695.00	
10/31/11	10/10/11	5 69	RAFAEL VARGAS	127	110	0.50	55.00	911906 B H T:
			SCANNING 2010 FED TAX RETURNS.					
		127	RAFAEL VARGAS			0.50	55.00	
01/31/12	01/06/12	5 69	Bob Seibel	75	190	0.50	95.00	921951 B H T:
			engagement letter.					
01/31/12	01/25/12	5 69	Bob Seibel	75	190	8.50	1,615.00	926357 B H T:
			Year end visit.					
01/31/12	01/26/12	5 69	Bob Seibel	75	190	8.50	1,615.00	926358 B H T:
			Year end visit.					
01/31/12	01/27/12	5 69	Bob Seibel	75	190	7.00	1,330.00	926359 B H T:
			Year end visit.					
02/29/12	02/04/12	5 69	Bob Seibel	75	190	0.50	95.00	926391 B H T:
			Follow up from visit.					
02/29/12	02/21/12	5 69	Bob Seibel	75	190	0.50	95.00	930345 B H T:
			Extension					
02/29/12	02/22/12	5 69	Bob Seibel	75	190	2.00	380.00	930357 B H T:
			Go over info with Vivian.					
02/29/12	02/23/12	5 69	Bob Seibel	75	190	1.00	190.00	930363 B H T:
			Lifo issues.					
02/29/12	02/24/12	5 69	Bob Seibel	75	190	1.00	190.00	930315 B H T:
			Revised Lifo & post entries.					
03/31/12	03/01/12	5 69	Bob Seibel	75	190	0.50	95.00	930102 B H T:
			E-file extension					
03/31/12	03/06/12	5 69	Bob Seibel	75	190	2.50	475.00	935625 B H T:
			Bank questions.					
04/30/12	03/30/12	5 69	Bob Seibel	75	190	1.00	190.00	934989 B H T:
			Go through 1099's from Carmen.					
05/31/12	05/07/12	5 69	Bob Seibel	75	190	0.50	95.00	942080 B H T:
			Go through info with DK					
05/31/12	05/10/12	5 69	Bob Seibel	75	190	2.00	380.00	942099 B H T:
			Go through w/p					
05/31/12	05/11/12	5 69	Bob Seibel	75	190	1.00	190.00	942109 B H T:
			Go over Job & T/R					
05/31/12	05/14/12	5 69	Bob Seibel	75	190	1.00	190.00	942119 B H T:
			Go over Job & T/R					
05/31/12	05/18/12	5 69	Bob Seibel	75	190	1.00	190.00	942131 B H T:
			401k info for Maria.					
05/31/12	05/21/12	5 69	Bob Seibel	75	190	2.00	380.00	942174 B H T:
			Go over Job & T/R					
05/31/12	05/23/12	5 69	Bob Seibel	75	190	2.00	380.00	942188 B H T:

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

05/31/12 05/25/12 5 69 Go over Job & T/R
 Bob Seibel 75 190 2.00 380.00 942190 B H T:
 Go over Job & T/R
 06/30/12 06/06/12 5 69 Bob Seibel 75 190 1.00 190.00 945496 B H T:
 Estimated tax payments.
 06/30/12 06/08/12 5 69 Bob Seibel 75 190 1.00 190.00 945515 B H T:
 Send est. pmts to Vivian and Phone call with
 Vivian to go over est pmts.

75 Bob Seibel 47.00 8,930.00

10/31/11 10/07/11 5 69 Randall Franzen 83 250 3.00 750.00 910403 B H T:
 Work on SR tax return
 10/31/11 10/13/11 5 69 Randall Franzen 83 250 1.20 300.00 915359 B H T:
 call sto Mike and go over return to get out
 10/31/11 10/14/11 5 69 Randall Franzen 83 250 2.00 500.00 915365 B H T:
 calls to get forms sent back to us and email info
 to Star and calls from Mike K to go over Lynns
 info and trust and
 Jerney taxes
 01/31/12 01/03/12 5 69 Randall Franzen 83 250 1.50 375.00 927603 B H T:
 calls form Vuvia to go over Lifo and yeare end
 entries
 01/31/12 01/26/12 5 69 Randall Franzen 83 250 8.00 2,000.00 927638 B H T:
 go to NY and do the year end
 04/30/12 03/26/12 5 69 Randall Franzen 83 250 1.00 250.00 936149 B H T:
 look up info for Vivian on the Kids trust for
 Mike K
 04/30/12 03/31/12 5 69 Randall Franzen 83 250 1.20 300.00 936177 B H T:
 get Mike his question
 04/30/12 04/02/12 5 69 Randall Franzen 83 250 1.00 250.00 936345 B H T:
 calls from Vivan to go over return and followup
 iwth year end info
 04/30/12 04/03/12 5 69 Randall Franzen 83 250 2.00 500.00 936359 B H T:
 go over various return and check for extension
 04/30/12 04/04/12 5 69 Randall Franzen 83 250 1.00 250.00 936371 B H T:
 go over extension that need to be made
 04/30/12 04/04/12 5 69 Randall Franzen 83 250 1.00 250.00 936365 B H T:
 look over Sr info
 04/30/12 04/05/12 5 69 Randall Franzen 83 250 1.00 250.00 936375 B H T:
 go over returns foe extensions
 04/30/12 04/16/12 5 69 Randall Franzen 83 250 1.00 250.00 940077 B H T:
 go over tax info I received from Mike K about
 Jerney
 04/30/12 04/26/12 5 69 Randall Franzen 83 250 1.00 250.00 940088 B H T:
 look up tax notice for Mike K

83 Randall Franzen 25.90 6,475.00

BUSTAX Year End Tax Work 73.40 15,460.00

02/29/12 02/04/12 5 90 VINCENT BUCOLO 135 100 1.00 100.00 925984 B H T:
 135 VINCENT BUCOLO 1.00 100.00

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VOYNOW_024914

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

05/31/12	05/09/12	5 90	DAVID KUMOR	136	100	1.30	130.00	940187	B H T:
			UPDATING TRAIL BALANCE						
05/31/12	05/10/12	5 90	DAVID KUMOR	136	100	0.40	40.00	940196	B H T:
			UPDATING RETURN						
05/31/12	05/11/12	5 90	DAVID KUMOR	136	100	0.70	70.00	940201	B H T:
			UPDATING TRAIL BALANCE						
05/31/12	05/14/12	5 90	DAVID KUMOR	136	100	0.40	40.00	940952	B H T:
			UPDATING TRAIL BALANCE						
		136	DAVID KUMOR			2.80	280.00		
			BUSTAX Trial Balance Data Inpu			3.80	380.00		
05/31/12	05/03/12	5 99	DAVID KUMOR	136	100	1.00	100.00	939508	B H T:
			UNICAP CALCULATIONS						
05/31/12	05/07/12	5 99	DAVID KUMOR	136	100	0.30	30.00	940192	B H T:
			UPDATING UNICAP						
		136	DAVID KUMOR			1.30	130.00		
			BUSTAX Report Typing			1.30	130.00		
06/30/12	05/30/12	6 1	Bob Seibel	75	190	1.00	190.00	943675	B H T:
			Prepair for visit.						
		75	Bob Seibel			1.00	190.00		
			INTSER Interim Visit Planning			1.00	190.00		
06/30/12	05/31/12	6 13	Bob Seibel	75	190	7.00	1,330.00	943678	B H T:
			Interim Visit.						
		75	Bob Seibel			7.00	1,330.00		
06/30/12	05/31/12	6 13	Randall Franzen	83	250	4.00	1,000.00	944583	B H T:
			interim visiti						
06/30/12	06/01/12	6 13	Randall Franzen	83	250	2.00	500.00	944586	B H T:
			go over the visit and what we need to do with						
			year end work and interim visita						
		83	Randall Franzen			6.00	1,500.00		
			INTSER Rev. Ledger & Schedules			13.00	2,830.00		
06/30/12	06/04/12	6 20	Brett Bausinger	124	100	1.80	180.00	943684	B H T:
			write up of interim visti reprot (service section)						
		124	Brett Bausinger			1.80	180.00		
			INTSER Service Dept Analysis			1.80	180.00		
10/31/11	10/11/11	7 61	Randall Franzen	83	250	2.00	500.00	915348	B H T:
			calls with Vivian and						
		83	Randall Franzen			2.00	500.00		

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VOYNOW_024915

Voynow, Bayard, Whyte and Company, LLP
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v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

		PERSTX Federal Tax Return Prep		2.00	500.00		
06/30/12	06/04/12	8 32	MEGAN WAGNER census	134 100	0.50	50.00	943815 B H T:
		134 MEGAN WAGNER		0.50	50.00		
02/29/12	02/02/12	8 32	Randall Franzen work on the estate return	83 250	3.00	750.00	827641 B H T:
05/31/12	05/11/12	8 32	Randall Franzen go over estate	83 250	2.00	500.00	940290 B H T:
05/31/12	05/21/12	8 32	Randall Franzen work on the Estate return	83 250	3.50	875.00	944562 B H T:
05/31/12	05/22/12	8 32	Randall Franzen go over estate return to get readt to send to Steve S	83 250	2.00	500.00	944564 B H T:
05/31/12	05/25/12	8 32	Randall Franzen go over the estate and calls to Steve to go over the info which he did not receive	83 250	1.00	250.00	944572 B H T:
06/30/12	05/30/12	8 32	Randall Franzen work on the estate return	83 250	3.00	750.00	944579 B H T:
06/30/12	06/05/12	8 32	Randall Franzen calls with Steve to go over the estate and look over retrnn to get ready to send out	83 250	3.00	750.00	946090 B H T:
06/30/12	06/08/12	8 32	Randall Franzen calls from Vivian to go over the computer system and interim visit time and getting estate discussed	83 250	1.50	375.00	946107 B H T:
06/30/12	06/15/12	8 32	Randall Franzen eamils and get return ready to sign for the estate and get Mike direction s	83 250	1.50	375.00	946126 B H T:
06/30/12	06/18/12	8 32	Randall Franzen meet with Mike and Steve Seigel to go over estate planning for the boys	83 250	6.00	1,500.00	946130 B H T:
		83 Randall Franzen		26.50	6,625.00		
		Other Special Projects(detail)		27.00	6,675.00		
		* * TOTAL FEES		151.10	31,185.00		

* * DEBITS & CREDITS * *

01/31/11	01/31/11	99 3	-1,000.00	873884	ON HOLD
02/28/11	02/28/11	99 3	-1,000.00	874103	ON HOLD
03/31/11	03/31/11	99 3	-1,000.00	878443	ON HOLD
04/30/11	04/30/11	99 3	-1,000.00	883716	ON HOLD
05/31/11	05/31/11	99 3	-1,000.00	889346	ON HOLD
06/30/11	06/30/11	99 3	-1,000.00	892676	ON HOLD
07/31/11	07/31/11	99 3	-1,000.00	898298	ON HOLD
08/31/11	08/31/11	99 3	-1,000.00	903594	ON HOLD
09/30/11	09/30/11	99 3	-1,000.00	905807	ON HOLD
10/31/11	10/31/11	99 3	-1,000.00	910641	B H T:

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VOYNOW_024916

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

 * * * DEBITS/CREDITS * * *
 11/30/11 11/30/11 99 3 -1,000.00 914712 B H T:
 12/31/11 12/31/11 99 3 -1,000.00 917951 B H T:
 01/31/12 01/31/12 99 3 -1,000.00 922570 B H T:
 02/29/12 02/29/12 99 3 -1,000.00 925047 B H T:
 02/29/12 02/29/12 99 3 -7,250.00 928039 B H T:
 03/31/12 03/31/12 99 3 -1,000.00 929015 B H T:
 04/30/12 04/30/12 99 3 -1,000.00 934172 B H T:
 05/31/12 05/31/12 99 3 -1,000.00 938952 B H T:
 06/30/12 06/30/12 99 3 -1,000.00 942403 B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -25,250.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
31,185.00	0.00	31,185.00	0.00	31,185.00	-25,250.00	5,935.00

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5257 / GRP: STAR STD BILL FRM: 0 CYC: 0 RATE FACTOR: 1.00 MGMT: 83									
ESTATE OF GEORGE KOUFAKIS/ESTATE OF GEORGE KOUFAKIS					718-428-1700				
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
JUL-11	0	0	0	0	JUL-10	0	0	0	0
AUG-11	0	0	0	0	AUG-10	0	0	0	0
SEP-11	0	-587	0	0	SEP-10	0	0	0	0
OCT-11	0	0	0	0	OCT-10	0	0	0	0
NOV-11	0	0	0	0	NOV-10	0	0	0	0
DEC-11	0	0	0	0	DEC-10	0	0	0	0
JAN-12	0	0	0	0	JAN-11	0	0	0	0
FEB-12	0	0	0	0	FEB-11	0	0	0	0
MAR-12	0	0	0	0	MAR-11	0	0	0	0
APR-12	0	0	0	0	APR-11	0	0	0	0
MAY-12	0	0	0	0	MAY-11	0	0	0	0
JUN-12	0	0	0	0	JUN-11	0	0	0	0
-----					-----				
TOTAL	0	-587	0	0	TOTAL	0	0	0	0
-----					-----				
YTD	0	0	0	0	PYTD	0	0	0	0

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	1,131.00	1,717.50	0.00	0.00	165.00	0.00	3,013.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	22.40	-22.40	0.00%	BILLED	09/30/11	0.00	STD
DOLLARS	0.00	3,013.50	-3,013.50	0.00%	PAYMENT	00/00/00	0.00	

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
3,013.50	0.00	0.00	0.00	3,013.50	0.00	0.00	3,013.50

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 3,013.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____



12 Jul 2012 09:42

DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024918

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5257 / GRP: STAR STD BILL FRM: 0 CYC: 0 RATE FACTOR: 1.00 MGMT: 83
ESTATE OF GEORGE KOUFAKIS/ESTATE OF GEORGE KOUFAKIS

718-428-1700

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	21.70	2,961.00	2,961.00
INTERIM SERVICES	0.70	52.50	3,013.50
-----	-----	-----	-----
** TOTAL	22.40	3,013.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
127 RAFAEL VARGAS	17.60	1,936.00	1,936.00
48 Kenneth Mann	4.10	1,025.00	2,961.00
63 Betteann Norris	0.70	52.50	3,013.50
-----	-----	-----	-----
** TOTAL	22.40	3,013.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
02/29/12	1.50	165.00	165.00
05/31/12	12.40	1,717.50	1,882.50
06/30/12	8.50	1,131.00	3,013.50
-----	-----	-----	-----
** TOTAL	22.40	3,013.50	

12 Jul 2012 09:42

DWIP SORT ON CLIENT ID

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VOYNOW_024919

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5257 / GRP: STAR STD BILL FRM: 0 CYC: 0 RATE FACTOR: 1.00 MGMT: 83									
ESTATE OF GEORGE KOUFAKIS/ESTATE OF GEORGE KOUFAKIS 718-428-1700									
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
02/29/12	02/20/12	5 61	RAFAEL VARGAS	127	110	1.50	165.00	928338	B H T:
Continuing working on the estate.									
05/31/12	05/18/12	5 61	RAFAEL VARGAS	127	110	3.50	385.00	940899	B H T:
Continuing working on 2009 Estate of John Koufakis.									
05/31/12	05/21/12	5 61	RAFAEL VARGAS	127	110	1.50	165.00	941953	B H T:
continuing working on estate return.									
05/31/12	05/22/12	5 61	RAFAEL VARGAS	127	110	4.00	440.00	941935	B H T:
continuing working on the Estate of George Koufakis.									
06/30/12	05/30/12	5 61	RAFAEL VARGAS	127	110	3.00	330.00	943658	B H T:
continuing working on the 2009 706 Estate tax return.									
06/30/12	06/04/12	5 61	RAFAEL VARGAS	127	110	1.50	165.00	943722	B H T:
continuing working on the estate return.									
06/30/12	06/15/12	5 61	RAFAEL VARGAS	127	110	0.70	77.00	944617	B H T:
continuing working on the Estate.									
06/30/12	06/21/12	5 61	RAFAEL VARGAS	127	110	1.90	209.00	945974	B H T:
continuing working on koufakis estate.									
127 RAFAEL VARGAS						17.60	1,936.00		
BUSTAX Federal Tax Return Prep						17.60	1,936.00		
06/30/12	06/05/12	5 92	Kenneth Mann	48	250	0.20	50.00	947626	B H T:
supervise RV									
48 Kenneth Mann						0.20	50.00		
BUSTAX Staff Supervision						0.20	50.00		
05/31/12	05/18/12	5 93	Kenneth Mann	48	250	0.30	75.00	944534	B H T:
supervise T/R									
05/31/12	05/21/12	5 93	Kenneth Mann	48	250	1.20	300.00	944542	B H T:
Review w/RF & RV									
05/31/12	05/22/12	5 93	Kenneth Mann	48	250	0.70	175.00	944546	B H T:
Review T/R									
05/31/12	05/23/12	5 93	Kenneth Mann	48	250	0.50	125.00	944553	B H T:
Review T/R									
06/30/12	05/30/12	5 93	Kenneth Mann	48	250	1.20	300.00	947583	B H T:
review t/r									
48 Kenneth Mann						3.90	975.00		
BUSTAX Partner Review						3.90	975.00		
05/31/12	05/24/12	6 84	Betteann Norris	63	75	0.70	52.50	941844	B H T:
printed out tax returns again and made up fed ex package awaiting Randy's ok to send out again, Hugh changed plan, scanned, put in portal and emailed siegel portal information.									
63 Betteann Norris						0.70	52.50		
INTSER Letters to Client, Prep						0.70	52.50		

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DWIP SORT ON CLIENT ID

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VOYNOW_024920

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5257 / GRP: STAR STD BILL FRM: 0 CYC: 0 RATE FACTOR: 1.00 MGMT: 83
ESTATE OF GEORGE KOUFAKIS/ESTATE OF GEORGE KOUFAKIS 718-428-1700
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

* * TOTAL FEES 22.40 3,013.50

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
3,013.50	0.00	3,013.50	0.00	3,013.50	0.00	3,013.50
=====						

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DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024921

VOYNOW BAYARD CO

WIP

(1) Today's date (1) 2.22.12
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) 200
through the Month Ending (5b) 1.31.12 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2011 closing of the books
preparation of Federal , State and city
corporate tax returns.

Accountant

Amount Due 7,250.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.
LAST YEAR BILL: 7,200 TOTAL W.I.P.:
DATE BILLED: W.I.P. TO TRANSFER:
BILLED THROUGH W.I.P. TO HOLD:
CLIENT # / FILE # W.I.P. TO CLEAR:
CLIENT NAME: WRITE UP / DOWN:
BILL #: 21362
DATE KEYPUNCHED: BILL
TOTAL AMOUNT BILLABLE: 7,250.00
LESS RETAINERS AND OR PROGRESS BILLING:
AMOUNT OF BILL: 7,250.00

CONFIDENTIAL

VOYNOW_024922

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 22, 2012

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 21362

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2011 CLOSING OF THE BOOKS
AND PREPARATION OF FEDERAL, STATE AND
CITY TAX RETURNS

AMOUNT DUE

\$ 7,250.00

CONFIDENTIAL

VOYNOW_024923

(1) Today's date	(1)	<u>9.30.11</u>
(2) Name of individual requesting this billing	(2)	<u>RPS</u>
(3) Client Name	(3)	<u>STAR TOYOTA</u>
(4) Client # / File #	(4)	<u>5267</u>
(5) This billing is for work done from Month Ending	(5a)	<u> </u> 200
through the Month Ending	(5b)	<u>9.30.11</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2010
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,410.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

CLIENT NAME:

W.I.P. TO CLEAR:

BILL # : 21060

WRITE UP / (DOWN):

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024924

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2011

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 21060

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2010 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS,
PREPARATION OF FEDERAL, STATE AND CITY
CORP TAX RETURNS

AMOUNT DUE

\$ 3,410.00

POSTED

CONFIDENTIAL

VOYNOW_024925

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56					VIVIAN 718-279-1800				
STAR TOYOTA/									
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-10	1,000	0	0	1,000	OCT-09	1,000	0	0	1,000
NOV-10	1,000	0	0	12,085	NOV-09	1,000	0	0	1,000
DEC-10	1,000	9,000	0	1,000	DEC-09	6,600	-3,970	0	2,000
JAN-11	1,000	0	0	1,000	JAN-10	1,000	0	0	5,600
FEB-11	8,200	0	0	1,000	FEB-10	1,000	0	0	1,000
MAR-11	1,000	0	0	8,200	MAR-10	8,000	0	0	8,000
APR-11	1,000	0	0	1,000	APR-10	1,000	0	0	1,000
MAY-11	1,000	0	0	1,000	MAY-10	1,000	0	0	1,000
JUN-11	1,000	0	0	1,000	JUN-10	1,000	0	0	1,000
JUL-11	1,000	0	0	1,000	JUL-10	1,000	0	0	1,000
AUG-11	1,000	0	0	1,000	AUG-10	1,000	0	0	1,000
SEP-11	1,000	0	0	1,000	SEP-10	12,085	6,855	0	1,000
TOTAL	19,200	9,000	0	30,285	TOTAL	35,685	2,885	0	24,600
YTD	16,200	0	0	16,200	PYTD	27,085	6,855	0	20,600

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	2,952.50	986.00	-80.00	1,750.00	3,028.00	12,404.00	21,040.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	162.90	-162.90	0.00%	BILLED	10/01/11	1,000.00	PRG
DOLLARS	0.00	29,599.50	-29,599.50	0.00%	PAYMENT	10/07/11	1,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
40,240.50	0.00	0.00	-19,200.00	21,040.50	0.00	0.00	21,040.50

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 21,040.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

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VOYNOW_024926

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	140.00	26,511.50	26,511.50
INTERIM SERVICES	68.40	12,023.00	38,534.50
SPECIAL PROJECTS-MUST USE MEMO	6.50	1,625.00	40,159.50
VB-ADMINISTRATIVE CODES	2.70	81.00	40,240.50
SYSTEM GENERATED FEES	0.00	-19,200.00	21,040.50
** TOTAL	217.60	21,040.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
11 ELISA BRABAZON	0.00	-19,200.00	-19,200.00
118 ROBERT KIRKHOPE	2.70	81.00	-19,119.00
12 PATRICK J. CATALINE	7.00	1,050.00	-18,069.00
124 Brett Bausinger	29.70	2,376.00	-15,693.00
127 RAFAEL VARGAS	0.50	25.00	-15,668.00
129 JOHN BRESLIN	0.20	22.00	-15,646.00
130 DAVE LOMBARDO	15.00	1,200.00	-14,446.00
48 Kenneth Mann	1.60	144.00	-14,302.00
63 Betteann Norris	2.90	725.00	-13,577.00
75 Bob Seibel	0.30	22.50	-13,554.50
83 Randall Franzen	80.50	15,295.00	1,740.50
	77.20	19,300.00	21,040.50
** TOTAL	217.60	21,040.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/10	19.20	2,680.00	2,680.00
11/30/10	1.60	-696.00	1,984.00
12/31/10	33.90	5,657.00	7,641.00
01/31/11	37.40	6,882.00	14,523.00
02/28/11	10.10	-6,084.00	8,439.00
03/31/11	18.60	3,590.00	12,029.00
04/30/11	5.50	375.00	12,404.00
05/31/11	30.60	3,028.00	15,432.00
06/30/11	17.30	1,750.00	17,182.00
07/31/11	8.00	-80.00	17,102.00
08/31/11	11.10	986.00	18,088.00
09/30/11	24.30	2,952.50	21,040.50
** TOTAL	217.60	21,040.50	

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VOYNOW_024927

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

06/30/11 06/08/11 5 18 PATRICK J. CATALINE 12 80 5.00 400.00 894116 B H T:
 12 PATRICK J. CATALINE 5.00 400.00
 BUSTAX Inventory 5.00 400.00

01/31/11 01/10/11 5 21 RAFAEL VARGAS 127 110 0.10 11.00 872357 B H T:
 Binding it to the folder.
 01/31/11 01/11/11 5 21 RAFAEL VARGAS 127 110 0.10 11.00 872364 B H T:
 Filing the lifo spreadsheet to the folder.
 127 RAFAEL VARGAS 0.20 22.00

01/31/11 01/05/11 5 21 Kenneth Mann 48 250 0.20 50.00 878106 B H T:
 lifo
 01/31/11 01/10/11 5 21 Kenneth Mann 48 250 0.20 50.00 878123 B H T:
 lifo
 02/28/11 02/17/11 5 21 Kenneth Mann 48 250 0.20 50.00 886926 B H T:
 48 Kenneth Mann 0.60 150.00
 BUSTAX LIFO Computations 0.80 172.00

09/30/11 08/29/11 5 61 Betteann Norris 63 75 0.30 22.50 906031 B H T:
 process tax return
 63 Betteann Norris 0.30 22.50
 BUSTAX Federal Tax Return Prep 0.30 22.50

10/31/10 10/27/10 5 68 ROBERT KIRKHOPE 118 150 7.00 1,050.00 863528 ON HOLD
 118 ROBERT KIRKHOPE 7.00 1,050.00

12/31/10 12/13/10 5 68 Brett Bausinger 124 50 0.20 10.00 868657 ON HOLD
 Set up of 2010 Tax Planning File
 12/31/10 12/16/10 5 68 Brett Bausinger 124 50 0.30 15.00 868666 ON HOLD
 Adding additional files to 2010 Tax Planning File
 124 Brett Bausinger 0.50 25.00

12/31/10 12/07/10 5 68 Bob Seibel 75 190 7.00 1,330.00 867396 ON HOLD
 Client visit tax planning.
 12/31/10 12/08/10 5 68 Bob Seibel 75 190 7.00 1,330.00 867395 ON HOLD
 Client visit tax planning.
 75 Bob Seibel 14.00 2,660.00
 BUSTAX Tax Planning 21.50 3,735.00

05/31/11 05/24/11 5 69 PATRICK J. CATALINE 12 80 8.50 680.00 893291 B H T:
 06/30/11 06/09/11 5 69 PATRICK J. CATALINE 12 80 2.50 200.00 894117 B H T:
 adjusting entries
 07/31/11 06/28/11 5 69 PATRICK J. CATALINE 12 80 3.00 240.00 901663 B H T:
 481A adjustment

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Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR TOYOTA/							VIVIAN	718-279-1800	
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
07/31/11	06/29/11	5 69	PATRICK J. CATALINE	12	80	3.00	240.00	901665	B H T:
			tax return						
08/31/11	08/01/11	5 69	PATRICK J. CATALINE	12	80	1.20	96.00	904617	B H T:
			adjusting return						
08/31/11	08/02/11	5 69	PATRICK J. CATALINE	12	80	1.50	120.00	904622	B H T:
			2848, 3115 & attachment						
		12	PATRICK J. CATALINE			19.70	1,576.00		
02/28/11	02/10/11	5 69	JOHN BRESLIN	129	80	0.20	16.00	876482	B H T:
			ext						
		129	JOHN BRESLIN			0.20	16.00		
12/31/10	12/22/10	5 69	Bob Seibel	75	190	1.00	190.00	870659	ON HOLD
			Analysis of Mike K. Loans.						
01/31/11	01/26/11	5 69	Bob Seibel	75	190	8.00	1,520.00	874624	B H T:
			Year end visit.						
01/31/11	01/27/11	5 69	Bob Seibel	75	190	8.00	1,520.00	874625	B H T:
			Year end visit.						
01/31/11	01/28/11	5 69	Bob Seibel	75	190	8.00	1,520.00	874626	B H T:
			Year end visit.						
02/28/11	02/15/11	5 69	Bob Seibel	75	190	0.50	95.00	879302	B H T:
02/28/11	02/17/11	5 69	Bob Seibel	75	190	0.50	95.00	879310	B H T:
02/28/11	02/19/11	5 69	Bob Seibel	75	190	1.00	190.00	879330	B H T:
03/31/11	03/03/11	5 69	Bob Seibel	75	190	1.00	190.00	879612	B H T:
06/30/11	06/06/11	5 69	Bob Seibel	75	190	0.50	95.00	897614	B H T:
			Est. Pmts						
06/30/11	06/09/11	5 69	Bob Seibel	75	190	1.00	190.00	897635	B H T:
07/31/11	07/29/11	5 69	Bob Seibel	75	190	1.00	190.00	903815	B H T:
			Go over return.						
08/31/11	08/02/11	5 69	Bob Seibel	75	190	0.50	95.00	904001	B H T:
			Go over return.						
08/31/11	08/04/11	5 69	Bob Seibel	75	190	1.00	190.00	904013	B H T:
			Tax return.						
08/31/11	08/05/11	5 69	Bob Seibel	75	190	1.00	190.00	904024	B H T:
			Tax return.						
08/31/11	08/16/11	5 69	Bob Seibel	75	190	0.50	95.00	907000	B H T:
			Tax returns.						
08/31/11	08/22/11	5 69	Bob Seibel	75	190	0.50	95.00	907030	B H T:
			3115 to KM						
08/31/11	08/25/11	5 69	Bob Seibel	75	190	1.00	190.00	907047	B H T:
			Tax returns.						
08/31/11	08/26/11	5 69	Bob Seibel	75	190	1.00	190.00	907056	B H T:
			Tax returns.						
09/30/11	08/29/11	5 69	Bob Seibel	75	190	1.00	190.00	907064	B H T:
			Tax returns.						
09/30/11	08/31/11	5 69	Bob Seibel	75	190	0.50	95.00	907080	B H T:
			E-file						
09/30/11	09/23/11	5 69	Bob Seibel	75	190	0.50	95.00	910292	B H T:
			Clean up files.						
		75	Bob Seibel			38.00	7,220.00		
11/30/10	11/05/10	5 69	Randall Franzen	83	250	1.00	250.00	868940	ON HOLD

FW
FW
FW

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DWIP SORT ON CLIENT ID

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VOYNOW_024929

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR TOYOTA/					VIVIAN	718-279-1800		
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *								
calls from Mike to get him info emailed to him for TMCC								
12/31/10	12/01/10	5 69	Randall Franzen	83	250	1.50	375.00	869047 ON HOLD
calls from Mike K and Vivivan to go over What Steve is doing and how much money is due from owners								
12/31/10	12/08/10	5 69	Randall Franzen	83	250	7.00	1,750.00	869066 ON HOLD TP
go to dealership and do tax planning								
01/31/11	01/06/11	5 69	Randall Franzen	83	250	0.40	100.00	873442 B H T:
go over the preimer Qbooks with Brett								
01/31/11	01/27/11	5 69	Randall Franzen	83	250	9.00	2,250.00	874311 B H T: FW
go to NY and do the year end work								
01/31/11	01/28/11	5 69	Randall Franzen	83	250	2.00	500.00	874314 B H T: FW
go to NY and do the year end work								
01/31/11	12/28/10	5 69	Randall Franzen	83	250	0.80	200.00	870820 B H T:
call from Mike to go over rec from owners and rent on new prperty								
02/28/11	02/17/11	5 69	Randall Franzen	83	250	2.00	500.00	877647 B H T:
call from Vivian to go over a deal to see how the salesman is paid and how R&R records the deal and where the deal								
pulls to the financial statemebt								
02/28/11	02/22/11	5 69	Randall Franzen	83	250	4.00	1,000.00	879895 B H T:
go over Vivian companies work and get the information pulled together								
03/31/11	02/28/11	5 69	Randall Franzen	83	250	3.00	750.00	885890 B H T:
vivian work								
03/31/11	03/01/11	5 69	Randall Franzen	83	250	3.00	750.00	885892 B H T:
work on Vivian info for her								
03/31/11	03/02/11	5 69	Randall Franzen	83	250	1.00	250.00	885911 B H T:
go over info for year end with Vivian and get info for Mike								
03/31/11	03/07/11	5 69	Randall Franzen	83	250	0.80	200.00	885931 B H T:
call from Vivian to go over deal for Mike K again and get ready to call Rich								
03/31/11	03/09/11	5 69	Randall Franzen	83	250	1.40	350.00	885945 B H T:
calls with Vivian and go over info and calls with Rich to go over gross profit info on the toyota stmt								
03/31/11	03/14/11	5 69	Randall Franzen	83	250	2.00	500.00	885980 B H T:
go over with Mike K HSA porgrams make call to Jim B to go over these palns if they work								
03/31/11	03/15/11	5 69	Randall Franzen	83	250	1.00	250.00	885993 B H T:
go over yeare end information								
03/31/11	03/24/11	5 69	Randall Franzen	83	250	1.50	375.00	886066 B H T:
sent Vivina info via the portal								
03/31/11	03/25/11	5 69	Randall Franzen	83	250	1.40	350.00	886070 B H T:
calls to David Boretz about the HSA deal and then email Mike info								
04/30/11	04/04/11	5 69	Randall Franzen	83	250	1.50	375.00	886204 B H T: E
go over the status of the trust and Sr and what to do with his income								
04/30/11	04/06/11	5 69	Randall Franzen	83	250	2.00	500.00	886193 B H T: E
varoius calls to Mike Steve S and emails to go over estate and trust and what we need to do								

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DWIP SORT ON CLIENT ID

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VOYNOW_024930

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR TOYOTA/					VIVIAN	718-279-1800			
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

		* *	CHARGEABLE FEES		BY CODES/STAFF/			* *	

04/30/11	04/14/11	5 69	Randall Franzen	83	250	1.50	375.00	886254	B H T:
			go voer Mikes tanx notice and then try to figure						
			what to do with estate and trust . Call to see						
			what the status is and						
			what to do next						
04/30/11	04/14/11	5 69	Randall Franzen	83	250	0.50	125.00	890677	B H T:
			call Vivian to go over the Mike K info and tax						
			notice						
07/31/11	06/29/11	5 69	Randall Franzen	83	250	1.00	250.00	898719	B H T:
			go over 5500 info						
08/31/11	08/24/11	5 69	Randall Franzen	83	250	1.50	375.00	905591	B H T:
			call with Mike to go over the real estate at the						
			newly purchased toyota local and now the land and						
			bldg whould be						
			accounted for and go over the rents to see if we						
			shlud increase them						
09/30/11	08/29/11	5 69	Randall Franzen	83	250	2.00	500.00	907574	B H T:
			get ready fir interim visit figure out files and						
			what to do and take with us						
			83 Randall Franzen			52.80	13,200.00		
			BUSTAX Year End Tax Work			110.70	22,012.00		
10/31/10	09/29/10	5 81	Kenneth Mann	48	250	0.20	50.00	863300	ON HOLD
			consult with bs						
			48 Kenneth Mann			0.20	50.00		
			BUSTAX Tel. w/ Client USE MEMO			0.20	50.00		
02/28/11	02/07/11	5 90	PATRICK J. CATALINE	12	80	1.50	120.00	877069	B H T:
			12 PATRICK J. CATALINE			1.50	120.00		
			BUSTAX Trial Balance Data Inpu			1.50	120.00		
05/31/11	05/25/11	6 1	PATRICK J. CATALINE	12	80	0.50	40.00	893293	B H T:
			talking with randy about direction of letter						
			12 PATRICK J. CATALINE			0.50	40.00		
			INTSER Interim Visit Planning			0.50	40.00		
09/30/11	08/30/11	6 13	JOHN BRESLIN	129	80	9.00	720.00	905983	B H T:
			129 JOHN BRESLIN			9.00	720.00		
10/31/10	10/27/10	6 13	Bob Seibel	75	190	7.00	1,330.00	862929	ON HOLD
			Client visit.						
05/31/11	05/24/11	6 13	Bob Seibel	75	190	7.00	1,330.00	893082	B H T:
			Client visit.						
09/30/11	08/30/11	6 13	Bob Seibel	75	190	7.00	1,330.00	907067	B H T:
			Interim Visit.						
			75 Bob Seibel			21.00	3,990.00		

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VOYNOW_024931

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR TOYOTA/					VIVIAN	718-279-1800			
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
10/31/10	10/27/10	6 13	Randall Franzen	83	250	4.00	1,000.00	864698	ON HOLD
			Go to NY for a visit						
12/31/10	12/01/10	6 13	Randall Franzen	83	250	3.00	750.00	869049	ON HOLD
			letter						
05/31/11	05/24/11	6 13	Randall Franzen	83	250	4.00	1,000.00	893302	B H T:
			go to ny and do imterim visit						
05/31/11	05/25/11	6 13	Randall Franzen	83	250	1.00	250.00	893305	B H T:
			calls to Vivian to go over interim visit info and						
			what to do with the rec						
06/30/11	06/03/11	6 13	Randall Franzen	83	250	1.00	250.00	898574	B H T:
			look at letter						
06/30/11	06/06/11	6 13	Randall Franzen	83	250	1.00	250.00	898601	B H T:
			work on the letter						
06/30/11	06/07/11	6 13	Randall Franzen	83	250	2.00	500.00	898614	B H T:
			go over letters						
09/30/11	08/30/11	6 13	Randall Franzen	83	250	4.00	1,000.00	907584	B H T:
			go to NY and do an interim visit						
		83	Randall Franzen			20.00	5,000.00		
		INTSER Rev. Ledger & Schedules				50.00	9,710.00		
05/31/11	05/26/11	6 20	PATRICK J. CATALINE	12	80	3.00	240.00	893298	B H T:
			letter						
		12	PATRICK J. CATALINE			3.00	240.00		
05/31/11	05/24/11	6 20	JOHN BRESLIN	129	80	4.00	320.00	892809	B H T:
		129	JOHN BRESLIN			4.00	320.00		
		INTSER Service Dept Analysis				7.00	560.00		
05/31/11	05/27/11	6 22	JOHN BRESLIN	129	80	1.80	144.00	892816	B H T:
			letter						
		129	JOHN BRESLIN			1.80	144.00		
		INTSER Parts Dept Analysis				1.80	144.00		
11/30/10	11/08/10	6 84	DAVE LOMBARDO	130	90	0.60	54.00	865155	ON HOLD
			INTERIM LTTR						
12/31/10	12/03/10	6 84	DAVE LOMBARDO	130	90	1.00	90.00	866733	ON HOLD
			INTERIM LTTR						
		130	DAVE LOMBARDO			1.60	144.00		
12/31/10	12/02/10	6 84	Bob Seibel	75	190	3.00	570.00	867245	ON HOLD
			Interim letter.						
12/31/10	12/03/10	6 84	Bob Seibel	75	190	1.00	190.00	867251	ON HOLD
			Interim letter.						
06/30/11	06/03/11	6 84	Bob Seibel	75	190	2.00	380.00	893165	B H T:
06/30/11	06/06/11	6 84	Bob Seibel	75	190	0.50	95.00	897621	B H T:
06/30/11	06/07/11	6 84	Bob Seibel	75	190	1.00	190.00	897620	B H T:

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VOYNOW_024932

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

75	Bob Seibel				7.50	1,425.00		
	INTSER Letters to Client, Prep				9.10	1,569.00		
02/28/11	02/25/11	8 32	Kenneth Mann	48	250	0.20	50.00	887025 B H T:
			3115 research					
03/31/11	03/03/11	8 32	Kenneth Mann	48	250	0.30	75.00	887414 B H T:
			3115 Research					
03/31/11	03/12/11	8 32	Kenneth Mann	48	250	0.20	50.00	887599 B H T:
			3115 Template					
08/31/11	08/23/11	8 32	Kenneth Mann	48	250	1.40	350.00	911734 B H T:
			review 3115					
48	Kenneth Mann				2.10	525.00		
10/31/10	10/28/10	8 32	Randall Franzen	83	250	1.00	250.00	864705 ON HOLD
			calls from Mike K to go over trust and estate for					
			Dad dealerships					
01/31/11	01/04/11	8 32	Randall Franzen	83	250	0.60	150.00	873433 B H T:
			calls from Mike to go over Sr and rent and real					
			estate					
03/31/11	03/21/11	8 32	Randall Franzen	83	250	2.00	500.00	886033 B H T:
			look up and go over the HSA progrms call broker					
			David Boretz to go over palns etc					
06/30/11	06/01/11	8 32	Randall Franzen	83	250	0.80	200.00	898566 B H T:
			emails to Steve S about status of Mrs K estate etc					
83	Randall Franzen				4.40	1,100.00		
	Other Special Projects(detail)				6.50	1,625.00		
12/31/10	12/06/10	90 36	ELISA BRABAZON	11	30	1.90	57.00	867314 ON HOLD
			typed interim letter					
05/31/11	05/13/11	90 36	ELISA BRABAZON	11	30	0.80	24.00	897355 B H T:
			interim letters					
11	ELISA BRABAZON				2.70	81.00		
	VB-F-Type/Copy Internal Doc.				2.70	81.00		

Handwritten:
 E
 F
 401K
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Handwritten:
 I

* * TOTAL FEES 217.60 40,240.50 (ON HOLD 10,641.00)

* * DEBITS & CREDITS * *

10/31/10	10/31/10	99 3		-1,000.00	862732	ON HOLD
11/30/10	11/30/10	99 3		-1,000.00	863150	ON HOLD
12/31/10	12/31/10	99 3		-1,000.00	866969	ON HOLD
01/31/11	01/31/11	99 3		-1,000.00	873884	B H T:
02/28/11	02/28/11	99 3		-1,000.00	874103	B H T:
02/28/11	02/28/11	99 3		-7,200.00	876033	B H T:
03/31/11	03/31/11	99 3		-1,000.00	878443	B H T:

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DWIP SORT ON CLIENT ID

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VOYNOW_024933

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

***** DEBITS/CREDITS *****

04/30/11	04/30/11	99	3							
						-1,000.00	883716	B H T:		
05/31/11	05/31/11	99	3			-1,000.00	889346	B H T:		
06/30/11	06/30/11	99	3			-1,000.00	892676	B H T:		
07/31/11	07/31/11	99	3			-1,000.00	898298	B H T:		
08/31/11	08/31/11	99	3			-1,000.00	903594	B H T:		
09/30/11	09/30/11	99	3			-1,000.00	905807	B H T:		

***** TOTAL PROGRESS BILLS AND OTHER CREDITS	-19,200.00	(ON HOLD
			0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
-----	-----	-----	-----	-----	-----	-----
40,240.50	0.00	40,240.50	0.00	40,240.50	-19,200.00	21,040.50
						=====

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DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024934

(1) Today's date	(1) <u>9.30.11</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> 200
through the Month Ending	(5b) <u>9.30.11</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise; the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,025.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

CLIENT NAME:

W.I.P. TO CLEAR:

BILL # 21059

WRITE UP / (DOWN):

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

M.K. 1040

CONFIDENTIAL

VOYNOW_024935

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2011

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 21059

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE \$ 3,025.00

POSTED

CONFIDENTIAL

VOYNOW_024936

(1) Today's date	(1)	<u>9.30.11</u>
(2) Name of individual requesting this billing	(2)	<u>RPS</u>
(3) Client Name	(3)	<u>STAR TOYOTA</u>
(4) Client # / File #	(4)	<u>5267</u>
(5) This billing is for work done from Month Ending	(5a)	<u> </u> , 200 <u> </u>
through the Month Ending	(5b)	<u>9.30.11</u> , 200 <u> </u>

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:	
Preparation of form 3115, Application for change in accounting method, related	
to IRS changes to Internal Revenue Code Section 263A for capitalization of	
Unicap amounts, and election of safe harbor Methods allowed under	
Revenue Procedure 2010-44.	1,500.00
Analysis of current capitalization requirements as well as analysis of	
Previous Unicap capitalization amounts required to be capitalized into	
the Life increment layers.	675.00
Amount Due	2,175.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP /(DOWN):

BILL # : 21029

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024937

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2011

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 21029

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION
FOR CHANGE IN ACCOUNTING METHOD, RELATED
TO CHANGE WITHIN INTERNAL REVENUE CODE
SECTION 263A, UNIFORM CAPITALIZATION
(UNICAP) INVENTORY COSTS BY ELECTION OF
SAFE HARBOR METHODS ALLOWED UNDER REVENUE
PROCEDURE 2010-44.

\$ 1,500.00

RECONSTRUCTION OF PREVIOUS YEARS' UNICAP
COSTS, AS APPLIED TO YEAR BEGINNING INVENTORIES
AND LIFO INVENTORY LAYERS FOR DEVELOPMENT OF
REQUIRED IRC 481(a) ADJUSTMENT UNDER REV.
PROC. 2010-44.

675.00

AMOUNT DUE

\$ 2,175.00

CONFIDENTIAL

VOYNOW_024938

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2011

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 21029

2010

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

X PREPARATION OF FORM 3115, APPLICATION FOR
CHANGE IN ACCOUNTING METHOD, RELATED TO
IRS CHANGES TO INTERNAL REVENUE CODE
SECTION 263A FOR CAPITALIZATION OF
UNICAP AMOUNTS, AND ELECTION OF SAFE
HARBOR METHODS ALLOWED UNDER REVENUE
PROCEDURE 2010-44.

\$ 1,500.00

10 ANALYSIS OF CURRENT CAPITALIZATION
REQUIREMENTS AS WELL AS ANALYSIS OF
PREVIOUS UNICAP CAPITALIZATION AMOUNTS
REQUIRED TO BE CAPITALIZED INTO THE LIFO
INCREMENT LAYERS.

675.00

AMOUNT DUE

\$ 2,175.00

CONFIDENTIAL

VOYNOW_024939

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 4.12.11
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) _____, 200 _____
through the Month Ending (5b) 1.31.11, 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2010 closing of the books
preparation of Federal , State and city
corporate tax returns.

Accountant

Amount Due 7,200.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 7,000

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

:

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / DOWN: _____

BILL # : 201638

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: 7,200.00

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: 7,200.00

CONFIDENTIAL

VOYNOW_024940

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 15, 2011

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 20638

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2010 CLOSING OF
THE BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 7,200.00

CONFIDENTIAL

VOYNOW_024941

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56					VIVIAN 718-279-1800				
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
JAN-10	1,000	0	0	5,600	JAN-09	1,000	0	0	1,000
FEB-10	1,000	0	0	1,000	FEB-09	8,000	0	0	1,000
MAR-10	8,000	0	0	8,000	MAR-09	1,000	0	0	8,000
APR-10	1,000	0	0	1,000	APR-09	1,000	0	0	1,000
MAY-10	1,000	0	0	1,000	MAY-09	1,000	0	0	1,000
JUN-10	1,000	0	0	1,000	JUN-09	1,000	0	0	1,000
JUL-10	1,000	0	0	1,000	JUL-09	1,000	0	0	1,000
AUG-10	1,000	0	0	1,000	AUG-09	1,000	0	0	1,000
SEP-10	12,085	6,855	0	1,000	SEP-09	1,000	0	0	1,000
OCT-10	1,000	0	0	1,000	OCT-09	1,000	0	0	1,000
NOV-10	1,000	0	0	12,085	NOV-09	1,000	0	0	1,000
DEC-10	1,000	0	0	1,000	DEC-09	6,600	-3,970	0	2,000
TOTAL	30,085	6,855	0	34,685	TOTAL	24,600	-3,970	0	20,000
YTD	30,085	6,855	0	34,685	PYTD	24,600	-3,970	0	20,000

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	5,657.00	-696.00	2,680.00	-1,000.00	-1,000.00	-7,000.00	-1,359.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	182.50	-182.50	0.00%	BILLED	12/01/10	1,000.00	PRG
DOLLARS	0.00	33,871.00	-33,871.00	0.00%	PAYMENT	12/09/10	1,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEE	EXPENSES	DE/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
10,641.00	0.00	0.00	-12,000.00	-1,359.00	0.00	0.00	-1,359.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -1,359.00

WIP TO XFER: _____

WIP TO HOLD: 7641

WIP TO CLEAR: -9000

WRITE UP/DOWN: 9000

AMOUNT TO BILL: 0

APPROVED BY: Ku DATE: 1/25/11

Hw

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5267 /

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CONFIDENTIAL

VOYNOW_024942

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR TOYOTA/ VIVIAN 718-279-1800

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	32.20	6,350.00	6,350.00
INTERIM SERVICES	19.60	3,984.00	10,334.00
SPECIAL PROJECTS-MUST USE MEMO	1.00	250.00	10,584.00
VB-ADMINISTRATIVE CODES	1.90	57.00	10,641.00
SYSTEM GENERATED FEES	0.00	-12,000.00	-1,359.00
** TOTAL	54.70	-1,359.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
11 ELISA BRABAZON	0.00	-12,000.00	-12,000.00
118 ROBERT KIRKHOPE	1.90	57.00	-11,943.00
124 Brett Bausinger	7.00	1,050.00	-10,893.00
130 DAVE LOMBARDO	0.50	25.00	-10,868.00
48 Kenneth Mann	1.60	144.00	-10,724.00
75 Bob Seibel	0.20	50.00	-10,674.00
83 Randall Franzen	26.00	4,940.00	-5,734.00
	17.50	4,375.00	-1,359.00
** TOTAL	54.70	-1,359.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/10	0.00	-1,000.00	-1,000.00
02/28/10	0.00	-1,000.00	-2,000.00
03/31/10	0.00	-1,000.00	-3,000.00
04/30/10	0.00	-1,000.00	-4,000.00
05/31/10	0.00	-1,000.00	-5,000.00
06/30/10	0.00	-1,000.00	-6,000.00
07/31/10	0.00	-1,000.00	-7,000.00
08/31/10	0.00	-1,000.00	-8,000.00
09/30/10	0.00	-1,000.00	-9,000.00
10/31/10	19.20	2,680.00	-6,320.00
11/30/10	1.60	-696.00	-7,016.00
12/31/10	33.90	5,657.00	-1,359.00
** TOTAL	54.70	-1,359.00	

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DWIP SORT ON CLIENT NAME 5267 /

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CONFIDENTIAL

VOYNOW_024943

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION
 VIVIAN 718-279-1800

* * CHARGEABLE FEES BY CODES/STAFF/ * *

10/31/10	10/27/10	5 68	ROBERT KIRKHOPE	118 150	7.00	1,050.00	863528	B (H) T:
			118 ROBERT KIRKHOPE		7.00	1,050.00		
12/31/10	12/13/10	5 68	Brett Bausinger	124 50	0.20	10.00	868657	B (H) T:
			Set up of 2010 Tax Planning File					
12/31/10	12/16/10	5 68	Brett Bausinger	124 50	0.30	15.00	868666	B (H) T:
			Adding additional files to 2010 Tax Planning File					
			124 Brett Bausinger		0.50	25.00		
12/31/10	12/07/10	5 68	Bob Seibel	75 190	7.00	1,330.00	867396	B (H) T:
			Client visit tax planning.					
12/31/10	12/08/10	5 68	Bob Seibel	75 190	7.00	1,330.00	867395	B (H) T:
			Client visit tax planning.					
			75 Bob Seibel		14.00	2,660.00		
			BUSTAX Tax Planning		21.50	3,735.00		
12/31/10	12/22/10	5 69	Bob Seibel	75 190	1.00	190.00	870659	B (H) T:
			Analysis of Mike K. Loans.					
			75 Bob Seibel		1.00	190.00		
11/30/10	11/05/10	5 69	Randall Franzen	83 250	1.00	250.00	868940	B (H) T:
			calls from Mike to get him info emailed to him for TMCC					
12/31/10	12/01/10	5 69	Randall Franzen	83 250	1.50	375.00	869047	B (H) T:
			calls from Mike K and Vivivan to go over What Steve is doing and how much money is due from owners					
12/31/10	12/08/10	5 69	Randall Franzen	83 250	7.00	1,750.00	869066	B (H) T:
			go to dealership and do tax planning					
			83 Randall Franzen		9.50	2,375.00		
			BUSTAX Year End Tax Work		10.50	2,565.00		
10/31/10	09/29/10	5 81	Kenneth Mann	48 250	0.20	50.00	863300	B (H) T:
			consult with bs					
			48 Kenneth Mann		0.20	50.00		
			BUSTAX Tel. w/ Client USE MEMO		0.20	50.00		
10/31/10	10/27/10	6 13	Bob Seibel	75 190	7.00	1,330.00	862929	B (H) T:
			Client visit.					
			75 Bob Seibel		7.00	1,330.00		
10/31/10	10/27/10	6 13	Randall Franzen	83 250	4.00	1,000.00	864698	B (H) T:
			Go to NY for a visit					
12/31/10	12/01/10	6 13	Randall Franzen	83 250	3.00	750.00	869049	B (H) T:
			letter					

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DWIP SORT ON CLIENT NAME 5267 /

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CONFIDENTIAL

VOYNOW_024944

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

83	Randall Franzen				7.00		1,750.00		
	INTSER Rev. Ledger & Schedules				14.00		3,080.00		
11/30/10	11/08/10	6 84	DAVE LOMBARDO	130 90	0.60		54.00	865155	B H T:
			INTERIM LTTR						
12/31/10	12/03/10	6 84	DAVE LOMBARDO	130 90	1.00		90.00	866733	B H T:
			INTERIM LTTR						
			130 DAVE LOMBARDO		1.60		144.00		
12/31/10	12/02/10	6 84	Bob Seibel	75 190	3.00		570.00	867245	B H T:
			Interim letter.						
12/31/10	12/03/10	6 84	Bob Seibel	75 190	1.00		190.00	867251	B H T:
			Interim letter.						
			75 Bob Seibel		4.00		760.00		
			INTSER Letters to Client, Prep		5.60		904.00		
10/31/10	10/28/10	8 32	Randall Franzen	83 250	1.00		250.00	864705	B H T:
			calls from Mike K to go over trust and estate for						
			Dad dealerships						
			83 Randall Franzen		1.00		250.00		
			Other Special Projects(detail)		1.00		250.00		
12/31/10	12/06/10	90 36	ELISA BRABAZON	11 30	1.90		57.00	867314	B H T:
			typed interim letter						
			11 ELISA BRABAZON		1.90		57.00		
			VB-F-Type/Copy Internal Doc.		1.90		57.00		
			* * TOTAL FEES		54.70		10,641.00		

* * DEBITS & CREDITS * *

01/31/10	01/31/10	99 3		-1,000.00	823307	ON HOLD
02/28/10	02/28/10	99 3		-1,000.00	826449	ON HOLD
03/31/10	03/31/10	99 3		-1,000.00	828962	ON HOLD
04/30/10	04/30/10	99 3		-1,000.00	840261	ON HOLD
05/31/10	05/31/10	99 3		-1,000.00	840983	ON HOLD
06/30/10	06/30/10	99 3		-1,000.00	844630	ON HOLD
07/31/10	07/31/10	99 3		-1,000.00	851238	ON HOLD
08/31/10	08/31/10	99 3		-1,000.00	851987	ON HOLD
09/30/10	09/30/10	99 3		-1,000.00	854438	ON HOLD
10/31/10	10/31/10	99 3		-1,000.00	862732	B H T:
11/30/10	11/30/10	99 3		-1,000.00	863150	B H T:
12/31/10	12/31/10	99 3		-1,000.00	866969	B H T:

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5267 /

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CONFIDENTIAL

VOYNOW_024945

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR TOYOTA/ VIVIAN 718-279-1800
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -12,000.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
10,641.00	0.00	10,641.00	0.00	10,641.00	-12,000.00	-1,359.00
=====						

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5267 /

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CONFIDENTIAL

VOYNOW_024946

(1) Today's date	(1) <u>9.30.10</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200 _____
through the Month Ending	(5b) <u>9.30.10</u> , 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 2,980.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

DATE BILLED: _____

TOTAL W.I.P.: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO TRANSFER: _____

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP /(DOWN): _____

BILL # : 20291

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

M.K. 1040

CONFIDENTIAL

VOYNOW_024947

3276

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevoose, PA 19053

215-355-8000

September 30, 2010

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 20291

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 2,980.00



CONFIDENTIAL

VOYNOW_024948